Appendix- February 13-14, 2020 Regular Board Meeting

STRATEGIC AND OPERATIONAL EXCELLENCE COMMITTEE

UNT System Progress Cards

ACADEMIC AFFAIRS AND STUDENT SUCCESS COMMITTEE

Academic Quality Measures

AUDIT COMMITTEE

Quarterly Audit Report

Enterprise Audit Report Inventory Supplement

Q1 Compliance Report

University of North Texas System Progress Card

1. Grow Enrollment and Graduation	Fall 2015 (FY16)	Fall 2016 (FY17)	Fall 2017 (FY18)	Fall 2018 (FY19) *Actual*	Fall 2019 (FY20) Target	Fall 2019 (FY20) *Unofficial Actual*	Fall 2020 (FY21) Target
1.a. Total Fall Headcount Enrollment	**42,025**	**43,375**	**43,860**	44,102	44,914	**45,608**	46,723
1.a. UNT	37,175	37,979	38,081	38,087	38,354	**39,330**	39,700
1.a. UNTHSC	2,362	2,366	2,270	2,258	2,260	**2,219**	2,623
1.a. UNTD	2,488	3,030	3,509	3,757	4,300	**4,059**	4,400
	FY16	FY17	FY18	FY19 *Preliminary*	FY20 Target	FY20 Actual	FY21 Target
1.b. Total Degrees Awarded	**9,243**	**10,360**	**10,898**	**11,234**	**11,423**	*NA*	**11,638**
1.b. UNT	8,105	8,994	9,300	**9,628**	9,750	*NA*	9,900
1.b. UNTHSC	663	766	790	**747**	750	*NA*	746
1.b. UNTD	475	600	808	**859**	923	*NA*	992
2. Grow Research	FY16	FY17	FY18	FY19 *Preliminary*	FY20 Target	FY20 Actual	FY21 Target
2.a. Total Research Expenditures*	**$67.4M**	**$75.8M**	**$82.1M**	**$120.6M**	**$127.7M**	*NA*	**$130.4M**
2.a. UNT	$22.8M	$31.4M	$36.7M	**$74.2M**	$80.8M	*NA*	$83.0M
2.a. UNTHSC	$44.6M	$44.4M	$45.4M	**$46.4M**	$46.9M	*NA*	$47.4M
2.a. UNTD	$.04M	$.03M	$.04M	**$.04M**	No Projections in SP	No Projections in SP	No Projections in SP
3. Grow Foundation Assets	FY16	FY17	FY18	FY19 *Preliminary*	FY20 Target	FY20 Actual	FY21 Target
3.a. Grand Total Foundation & Institutional Gifts, UNT System Consolidated	**$35.8M**	**$40.5M**	**$60.4M**	**$71.5M**	**$49.2M**	NA	**$56.5M**
3.a. UNT	$25.1M	$29.3M	$36.4M	**$61.0M**	$36.0M	NA	$40.0M
3.a. UNTHSC	$10.0M	$10.2M	$21.4M	**$8.2M**	$12.0M	NA	$15.0M
3.a. UNTD	$.69M	$1.04M	$2.63M	**$2.3M**	$1.2M	NA	$1.5M

University of North Texas System Progress Card

3. Grow Foundation Assets	FY16	FY17	FY18	FY19 *Preliminary*	FY20 Target	FY20 Actual	FY21 Target
3.b. Total Institutional and Foundation Endowments	**$184.3M**	**$210.6M**	**$251.5M**	**$283.1M**	**$303.0M**	**NA**	**$322.0M**
3.b. UNT	$142.5M	$165.2M	$194.4M	$206.6M	$220.2M	NA	$231.3M
3.b. UNTHSC	$40.7M	$44.2M	$55.7M	$74.8M	$80.6M	NA	$88.0M
3.b. UNTD	$1.09M	$1.2M	$1.41M	$1.74M	$2.2M	NA	$2.65M

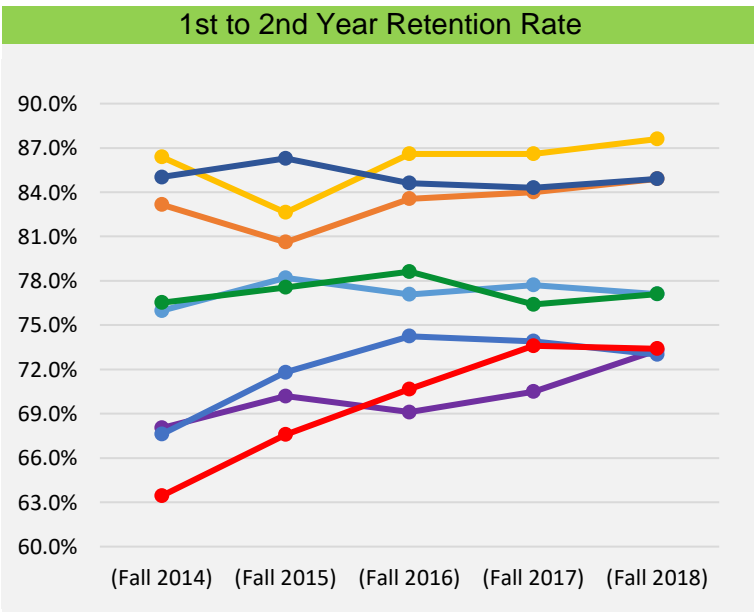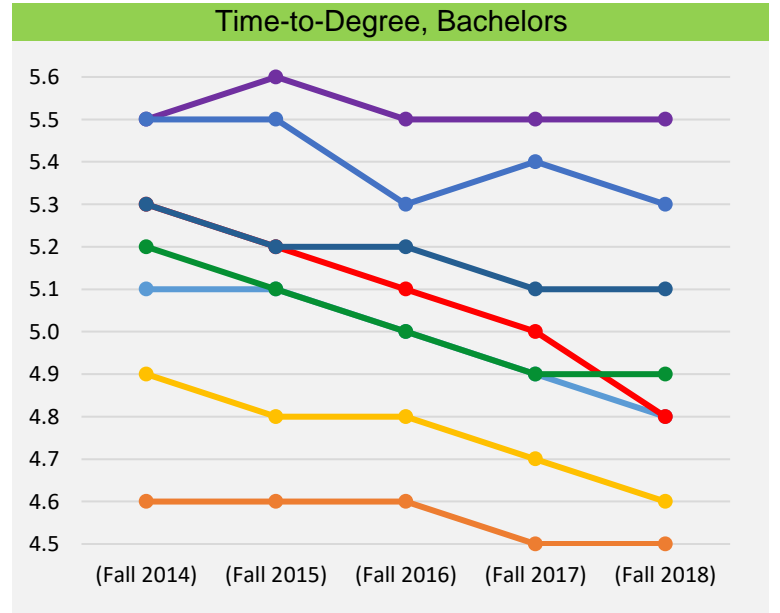| 4. Become Best Place to Work	FY16	FY17	FY18	FY19 Actual	FY20 Target	FY20 Actual	Long-term Target
4.a. Employee Engagement Grand Mean[1] *(System-wide)*	**NA**	**3.80**	**3.83**	**3.95**	**4.05**	**NA**	**4.40**
4.a. UNT	NA	3.73	3.79	3.78	3.88	NA	4.40
4.a. UNTHSC	NA	3.93	3.92	4.15	4.25	NA	4.40
4.a. UNTD	NA	3.80	3.83	3.78	3.98	NA	4.40
4.a. UNTS Administration	NA	3.81	3.90	4.07	4.27	NA	4.40
4.b. % Engaged Employees *(System-wide)*	**NA**	**37.6%**	**41.0%**	**46.0%**	**48%**	**NA**	**Best Place to Work**
4.b. UNT	NA	35%	38%	38%	40%	NA	Best Place to Work
4.b. UNTHSC	NA	43%	46%	57%	60%	NA	Best Place to Work
4.b. UNTD	NA	44%	44%	36%	40%	NA	Best Place to Work
4.b. UNTS Administration	NA	35%	47%	53%	55%	NA	Best Place to Work

Notes:

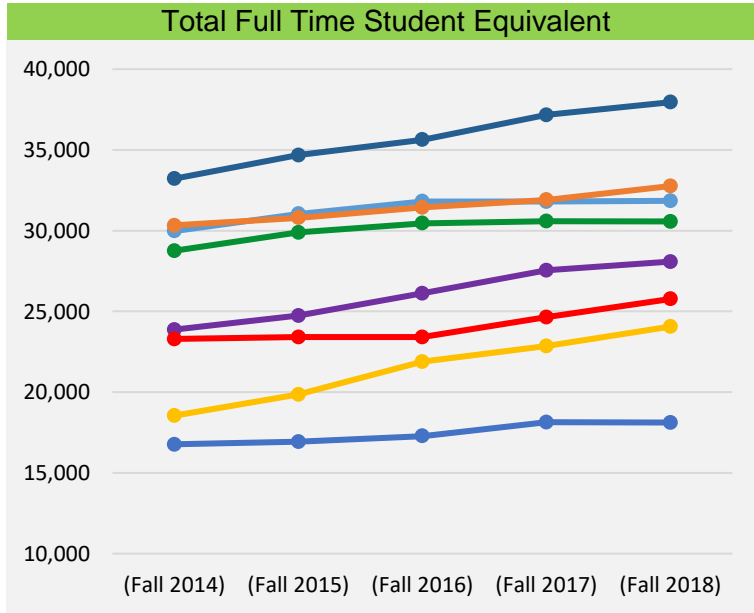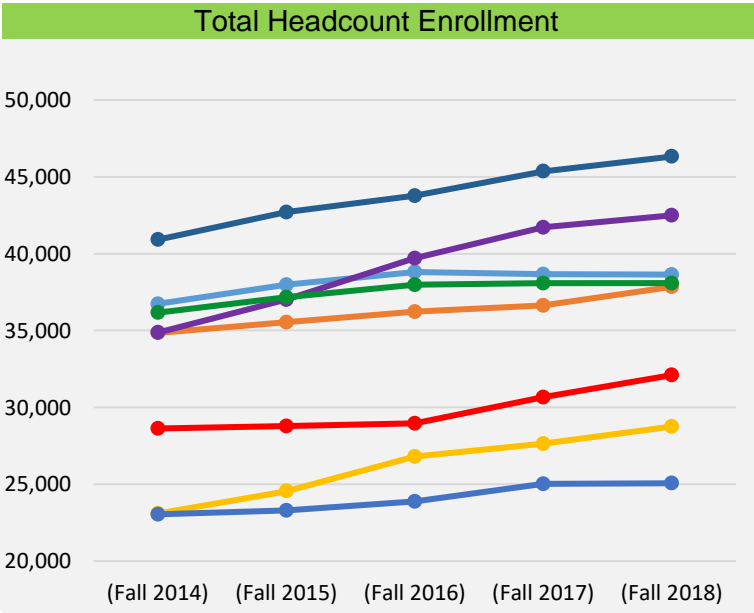* Starting in FY19, UNT changed its method of calculating Total Research Expenditure to include research faculty salaries. HSC did not change methodology - does not include faculty salaries and only tracks dollars from research grants.

Numbers noted in **turquoise** are preliminary actual numbers.

Employee engagement grand mean represents overall engagement on a scale of 1-5, with 5 being the highest level of engagement.

Student Access & Success Metrics

Total Headcount Enrollment

Total Full Time Student Equivalent

Time-to-Degree, Bachelors

1st to 2nd Year Retention Rate

Six Year Graduation Rate

Total Degrees & Certificates Awarded

Legend:
- Texas State University
- Texas Tech University
- The University of Texas at Arlington
- The University of Texas at Dallas
- The University of Texas at El Paso
- The University of Texas at San Antonio
- University of Houston
- University of North Texas

Board of Regents
February 2020

Academic Quality Metrics

First Time Students in Top 10% of High School Class

First Time Students in Top 11-25% of High School Class

Percentage FTE Teaching Faculty Who Are Tenured/Tenure Track

Legend:
- Texas State University
- Texas Tech University
- The University of Texas at Arlington
- The University of Texas at Dallas
- The University of Texas at El Paso
- The University of Texas at San Antonio
- University of Houston
- University of North Texas

Board of Regents
February 2020

Research Metrics

Total Research Expenditures

Federal & Private Research Expenditures per FTE Faculty

Restricted Research

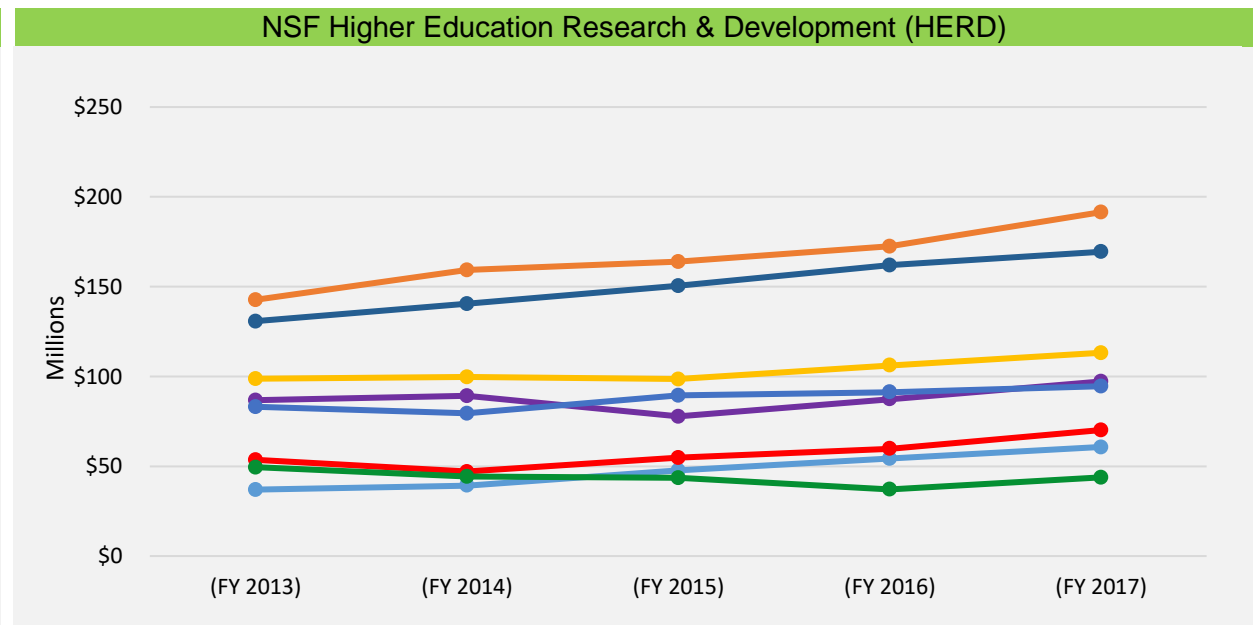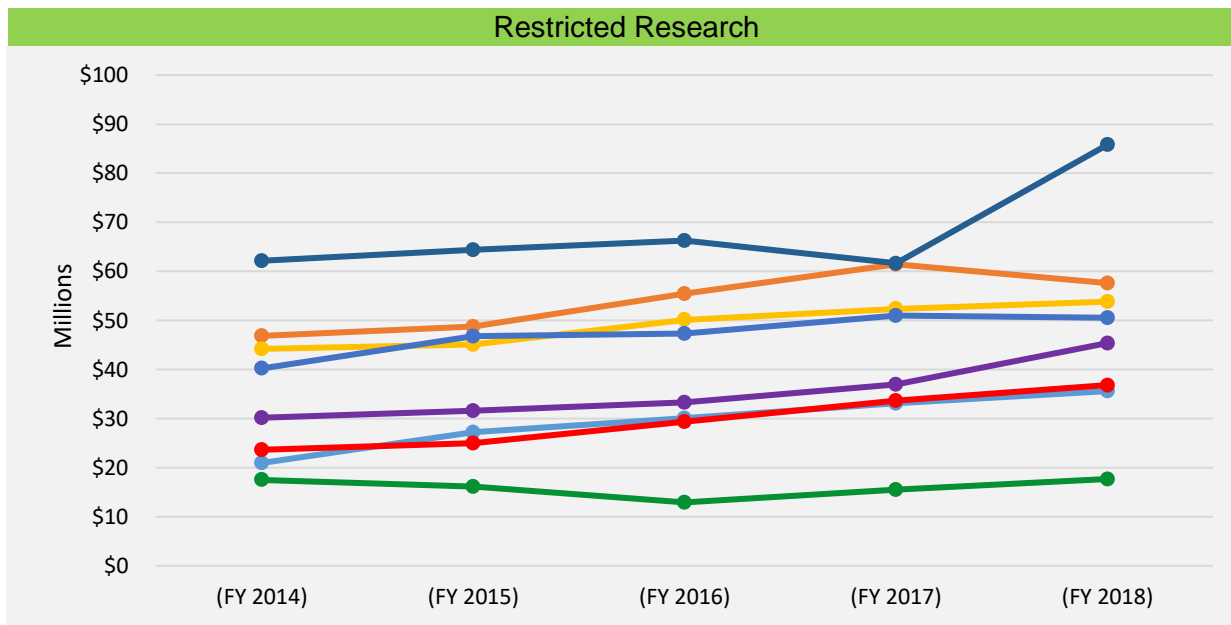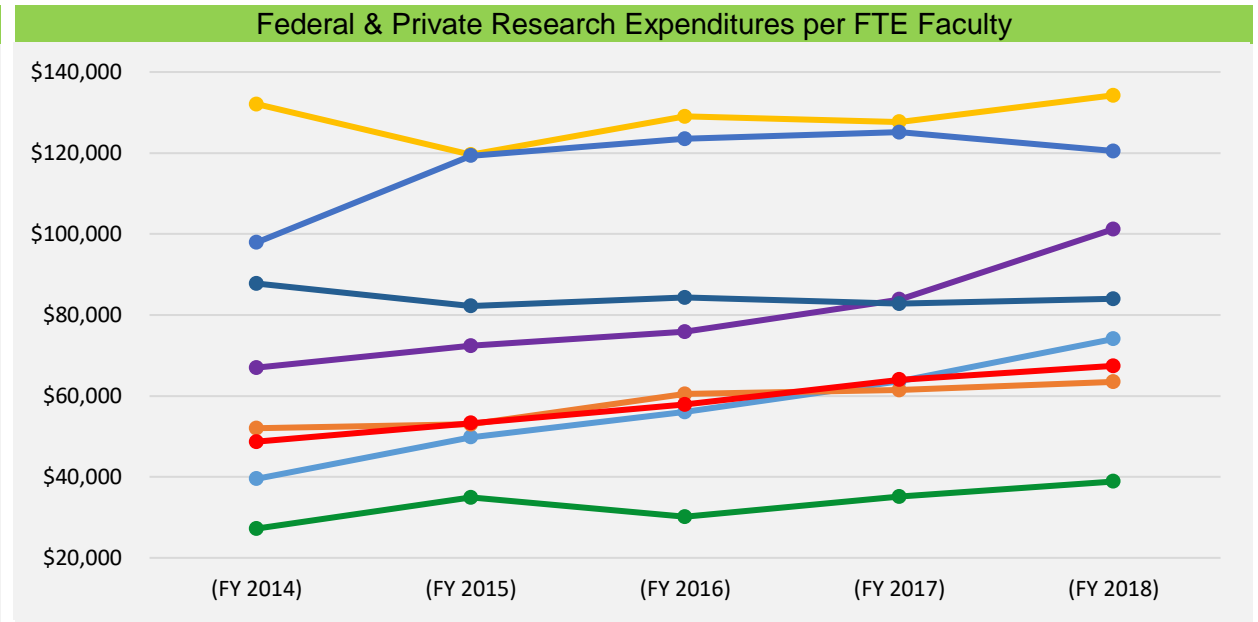NSF Higher Education Research & Development (HERD)

Legend:
- Texas State University
- Texas Tech University
- The University of Texas at Arlington
- The University of Texas at Dallas
- The University of Texas at El Paso
- The University of Texas at San Antonio
- University of Houston
- University of North Texas

Student Access & Success Metrics
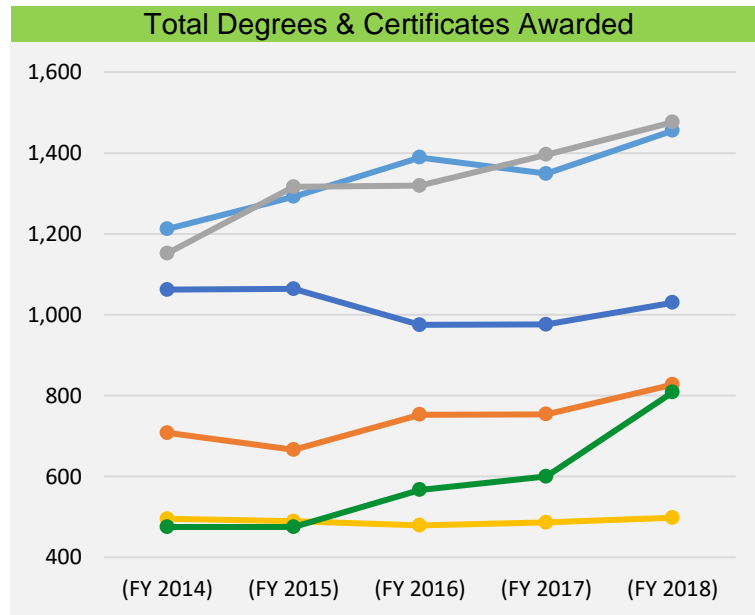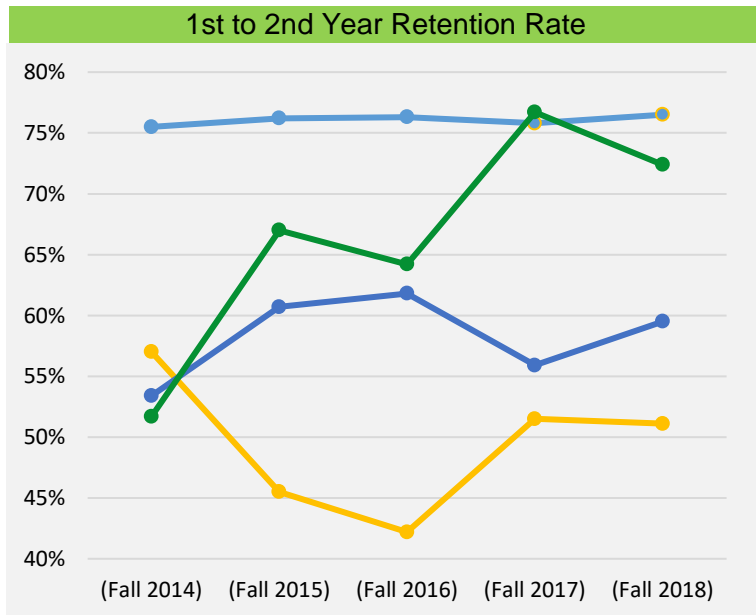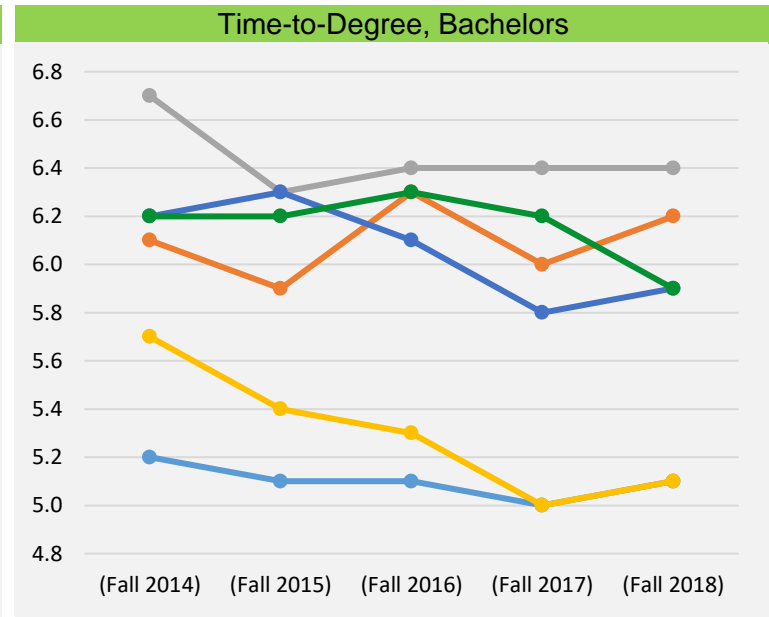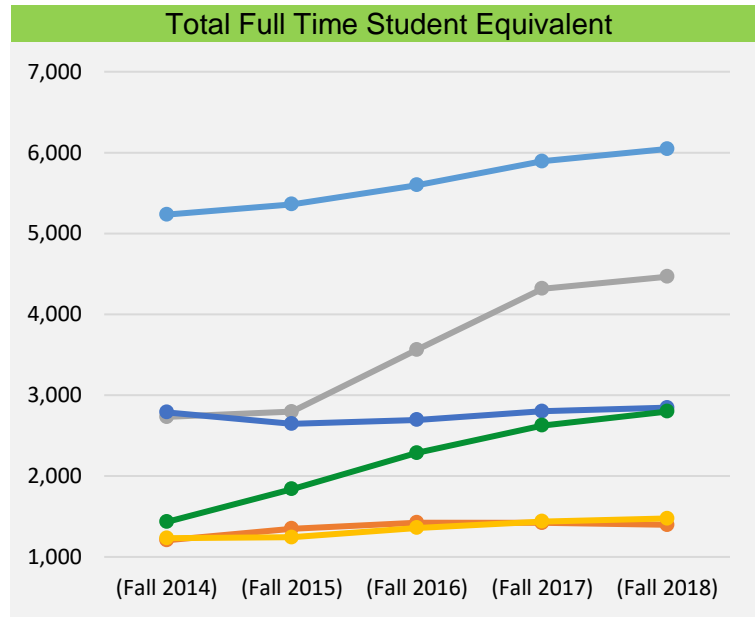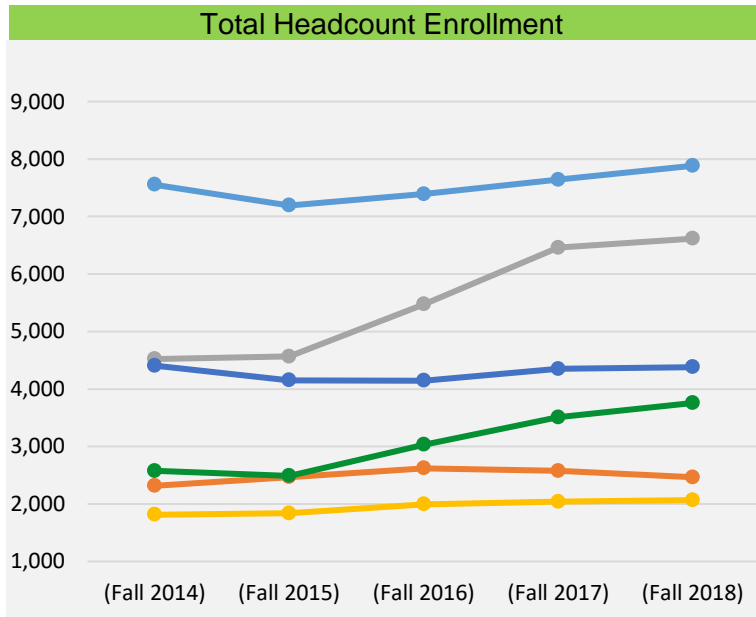
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UNIVERSITY OF NORTH TEXAS AT DALLAS

Legend:
- Texas A&M International University
- Texas A&M University-Central Texas
- Texas A&M University-San Antonio
- Texas A&M University-Texarkana
- University of Houston-Victoria
- University of North Texas at Dallas

Academic Quality Metrics
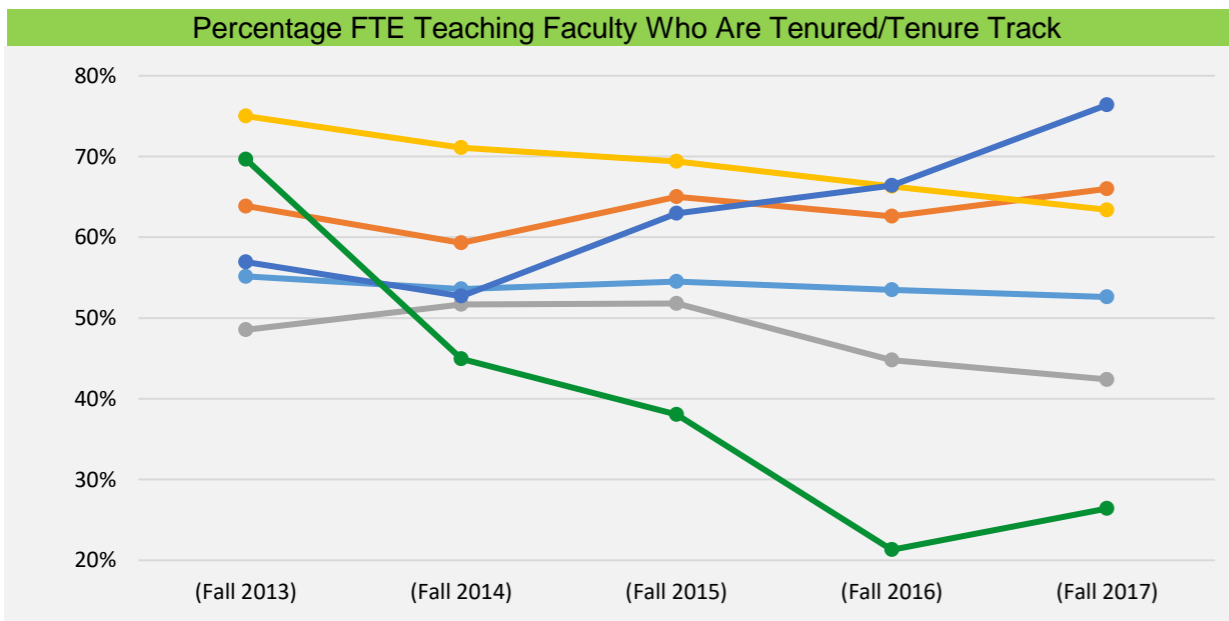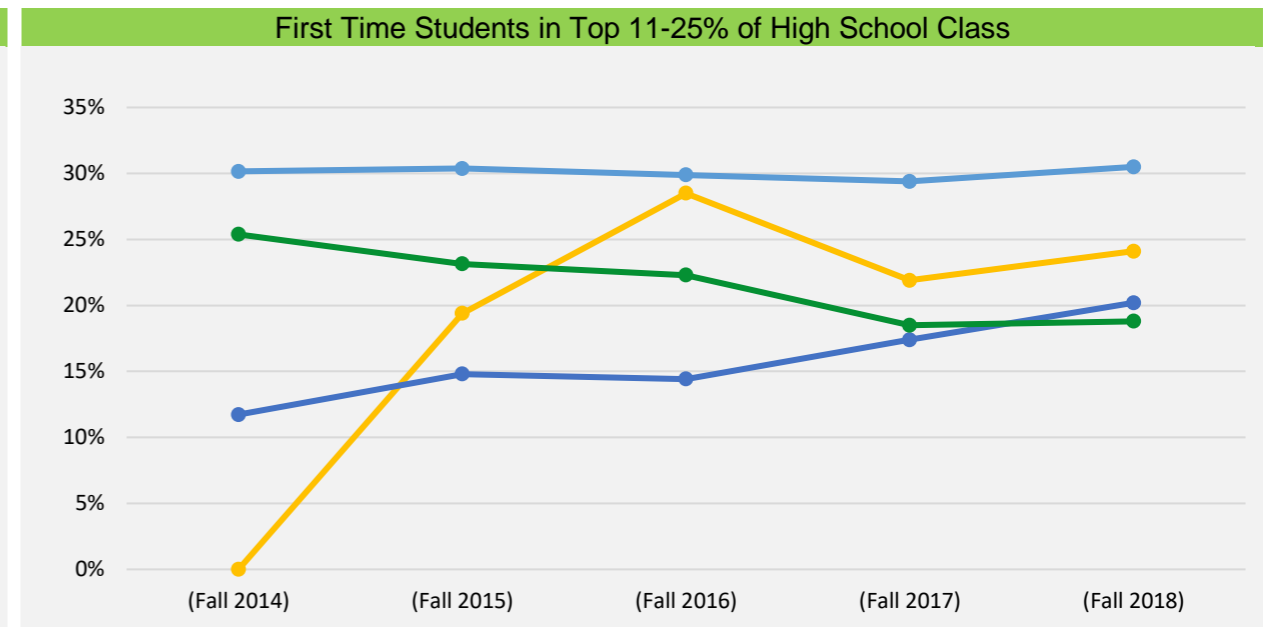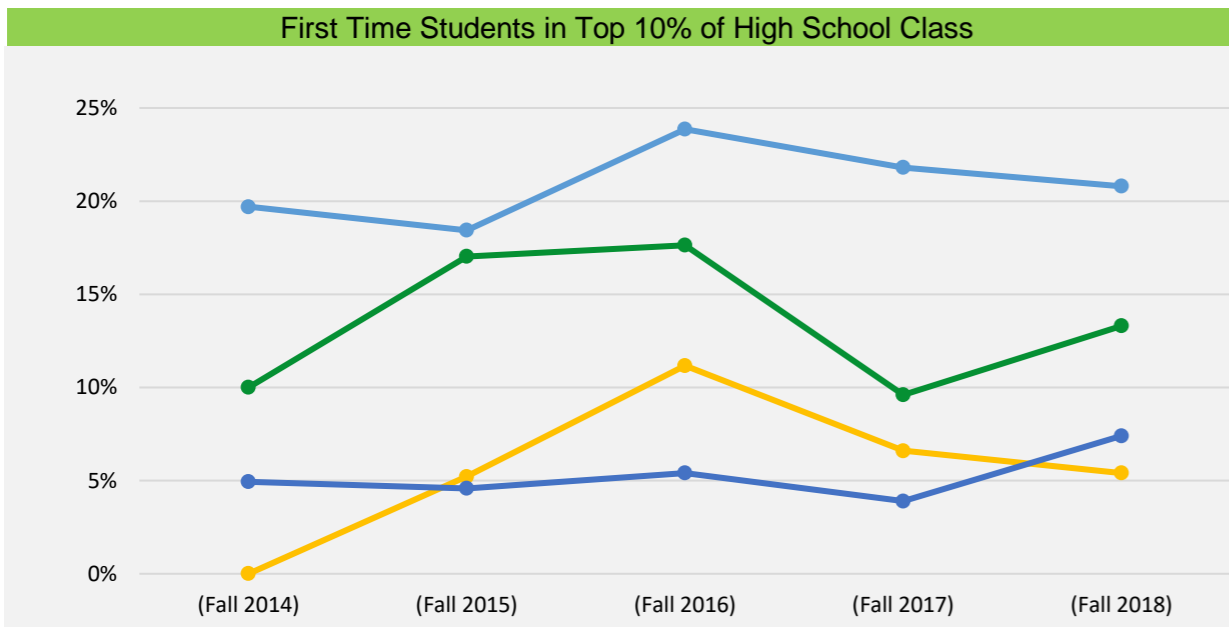
First Time Students in Top 10% of High School Class

First Time Students in Top 11-25% of High School Class

Percentage FTE Teaching Faculty Who Are Tenured/Tenure Track

Legend:
- Texas A&M International University
- Texas A&M University-Central Texas
- Texas A&M University-San Antonio
- Texas A&M University-Texarkana
- University of Houston-Victoria
- University of North Texas at Dallas

Student Success and Research Metrics

THE UNIVERSITY *of* NORTH TEXAS
HEALTH SCIENCE CENTER *at* FORT WORTH

Total Headcount Enrollment

Total Degrees Awarded

Total Research Expenditures

Federal Research Expenditures per FTE
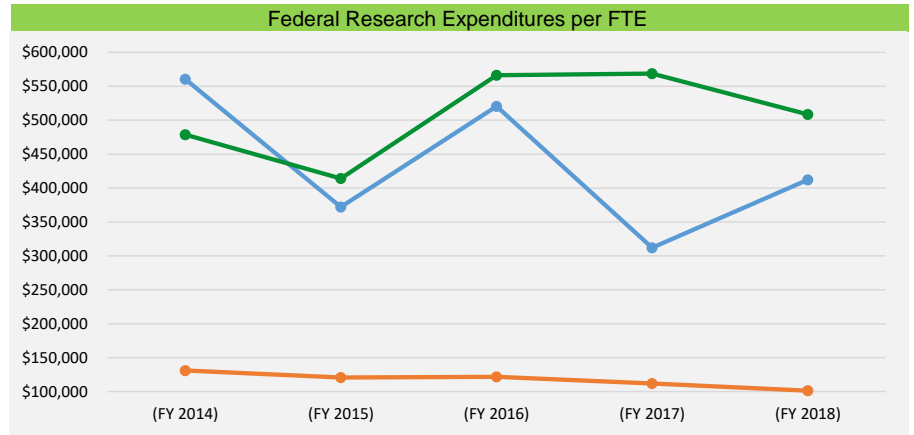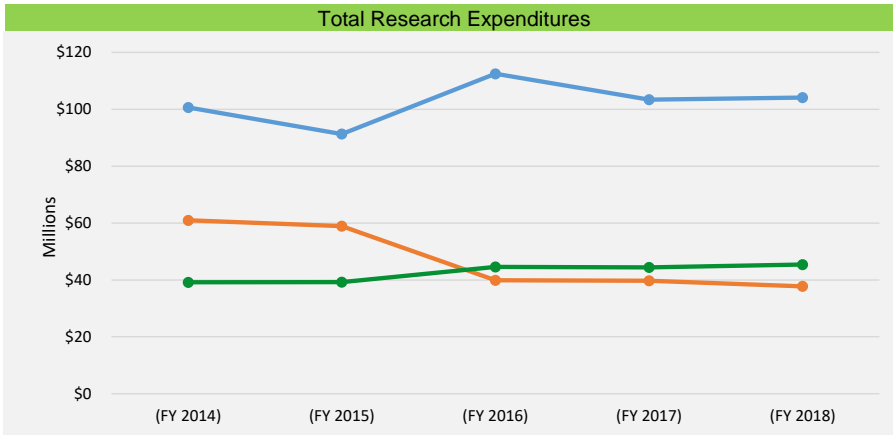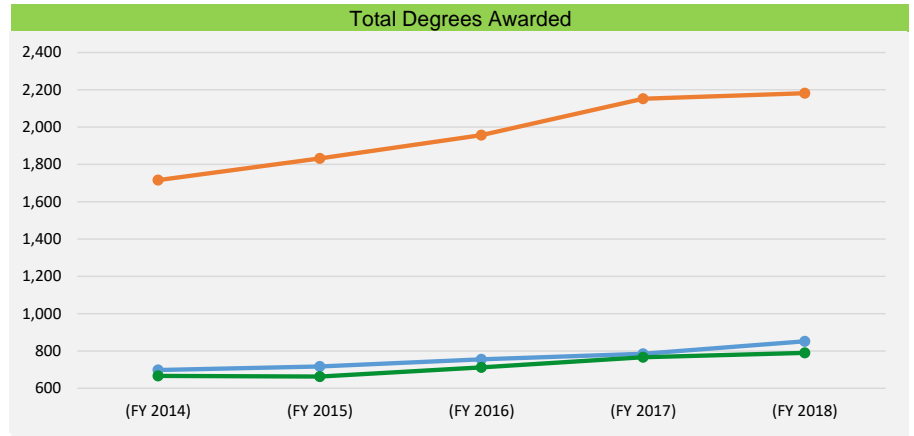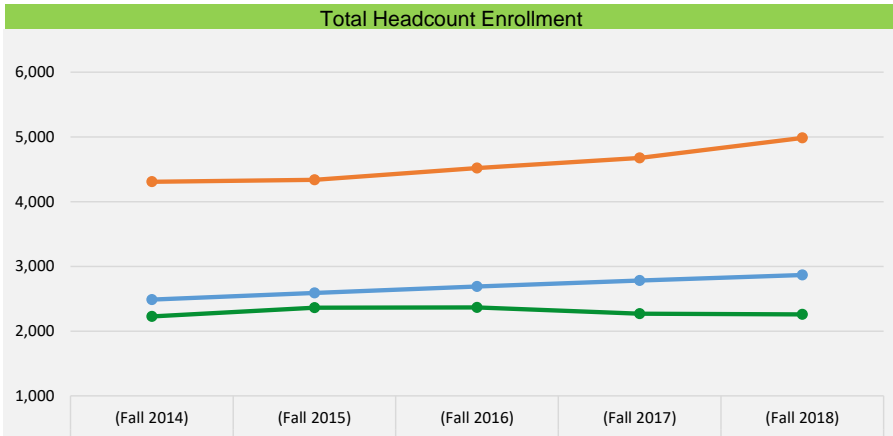
Legend: Texas A&M Health Science Center — Texas Tech University Health Sciences Center — University of North Texas Health Science Center

UNT SYSTEM ACADEMIC METRIC DEFINITIONS

Academic Quality:

First Time Students in Top 10% of High School Class
Definition: Percent of first-time undergraduates entering summer/fall class who ranked in the top 10 percent of their Texas public high school classes.
Source: THECB Accountability System

First Time Students in Top 11-25% of High School Class
Definition: Percent of first-time undergraduates entering summer/fall class who ranked in the top 11-25 percent of their Texas public high school classes.
Source: THECB Accountability System

Percentage FTE Teaching Faculty Who Are Tenured/Tenure Track
Definition: Percent of all FTE faculty with teaching responsibility who are tenured or tenure-track. Faculty of all FTE faculty, rank codes 1 through 5, with teaching responsibility (appointment codes 01 and 02 and are reported during the fall semester as the teacher of record on the CBM004) who are tenured or tenure-track. Teaching assistants are not included, to match LBB measure.
Source: THECB Accountability System

Full Time Student Equivalent per Full Time Faculty Equivalent
Definition: Full-time student equivalents (FTSE) divided by full-time equivalent (FTE) faculty. Undergraduate full-time-student-equivalents (FTSE's) are calculated on 15 semester credit hours; master's, pharmacy, law, and other special profession FTSEs are calculated on 12 semester credit hours; optometry is calculated on 17 semester credit hours; and doctoral FTSEs are calculated on 9 semester credit hours. All semester credit hours, not just state-funded hours, are included. FTE (full-time equivalent) faculty are instructional faculty with rank codes 1-5 and appointment codes 01 and 02. Faculty must be teaching a course reported on the CBM004. Only the percent time in appointment codes 01 and 02 are counted. Faculty members without a salary are included. Teaching assistants are not included to match LBB measure.
Source: THECB Accountability System

UNT SYSTEM ACADEMIC METRIC DEFINITIONS

Student Access & Success

Total Headcount Enrollment
Definition: Unduplicated fall enrollment. Dual credit students are included in the total; flex entry students are not.
Source: THECB Accountability System

Total Full Time Student Equivalent
Definition: Fall semester credit hours (SCH), includes (funded and non-state-funded) calculated by dividing undergraduate/15, master's/12, doctoral/9, special-professional/12, and optometry/17.
Source: THECB Accountability System

Time-to-Degree, Bachelors
Definition: Average time in years spent to earn bachelor's degree.
Source: THECB Higher Education Almanac

First to Second Year Retention Rate
Definition: Percent of first-time entering, degree-seeking undergraduates enrolled in at least 12 SCH in the fall semester who are still enrolled at the same institution the following fall. All public and independent institutions are included in the persistence rate. This metric includes Social Security Number (SSN) changes submitted on the CBM00N.
Source: THECB Accountability System

Six Year Graduation Rate
Definition: First-time, full-time entering degree-seeking students who enrolled in a minimum of 12 SCH their first fall semester who graduated from the same institution after six academic years. This metric includes Social Security Number (SSN) changes submitted on the CBM00N. First-time determined by the "first-time student flag" on CBM001.
Source: THECB Accountability System

Total Degrees & Certificates Awarded
Definition: Number of degrees and certificates awarded, not including graduate certificates.
Source: THECB Accountability System

UNT SYSTEM ACADEMIC METRIC DEFINITIONS

Research:

Total Research Expenditures
Definition: Total research expenditures, including all subcategories of sources of funds (federal, state, private, and institutional). Restricted research expenditures are a subset of total research expenditures. To qualify as research, the primary purose of the contract, gift, or grant must be research.
Source: THECB Accountability System

Restricted Research Expenditures
Definition: Restricted research expenditures are a subset of total research expenditures. They are expenditures of funds on which an external entity (such as government agencies, philanthropic organizations, or individuals) has placed limitations and for which the use the use of the funds qualifies as research and development. To qualify as research, the primary purpose of the contract, gift, or grant must be research. The Coordinating Board collects restricted research expenditures for formula distribution or Research Development Funds (RDF) and as criterion for the National Research Universities Fund (NRUF). The collection of restricted research expenditures includes a public procedure assuring transparency and commonality between institutions. The definition of restricted research expenditures is more narrowly defined than restricted research expenditures that are listed in institutions' Annual Financial Reports (AFRs). Accountability system estimates for restricted research expenditures for institutions that are not participating in RDF or NRUF (e.g. Texas A&M University, The University of Texas at Austin, and health-related institutions) are research expenditures minus state appropriated funds, institutional funds, and indirect cost. Estimated restricted research expenditures and data from institutions AFR must not be compared directly with restricted research expenditures collected for RDF and NRUF.
Source: THECB Accountability System

Federal and Private Research Expenditures per FTE Faculty
Definition: Federal and private research expenditures divided by the number of fall tenured/tenure-track full-time-equivalent faculty (ranks 1-5) with teaching responsibilities (01 and 02).
Source: THECB Accountability System

Summary of Follow-up Activity

	Beginning Balance Open Recommendations (Past Due and Not Yet Due)	New Recommendations During this Quarter	Total Closed Recommendations During this Quarter	Total Current Open Recommendations	Open Recommendations (Not Yet Due)	Open Recommendations (Past Due)
UNTS	12	29	(17)	24	21	3
UNT	3	17	(8)	12	12	0
UNTHSC	20	13	(18)	15	12	3
UNTD	19	0	(4)	15	7	8
Total	54	59	(47)	66	52	14

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Questions?

UNT System-Detail for Follow-up Activity

Audit Information	Finding and Recommendation(s)	Management Response(s)	Status	Date History
Auditor: Internal **Reporting Agency:** UNT System Internal Audit **Risk Category:** Government and Regulatory Compliance **Risk Level:** High **Report Name:** EIS Roles Based Access **Report Number:** 19-026 SYS **Component Institution:** UNT System **Department**: Administrative IT Services **Brief Description of Audit**: UNT System Internal Audit completed a review of EIS FS Roles Based Access. This audit was part of the Board of Regents approved FY2019 annual audit plan.	Segregation of Duties (SOD) is not documented. SOD interrelationships are not reviewed. Recommendations for Financial Analysis and Planning: 1.1.b. Document what constitutes SOD for EIS FS processes.	1b. FSS will work with the data owners to identify what constitutes SOD for EIS FS processes. **Party Responsible for Implementation**: Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	8 months past due July 16, 2019: This issue relies of the Smart ERP tool for resolution, for which verbal approval has been obtained. They are waiting until next Fiscal Year to purchase this service, and will be able to submit the requisition for Smart ERP once the budget is loaded in mid-August. Plans call for the initial scan to take place in October 2019, review results in November 2019, and refine SOD rules and procedures for three months, ending in February 2020.	**Original Expected Implementation Date:** • May 31, 2019 **Revised Implementation Date:** 1) February 29, 2020

UNT System-Detail for Follow-up Activity

Audit Information	Finding and Recommendation(s)	Management Response(s)	Status	Date History
Auditor: Internal **Reporting Agency:** UNT System Internal Audit **Risk Category:** Government and Regulatory Compliance **Risk Level:** High **Report Name:** EIS Roles Based Access **Report Number:** 19-026 SYS **Component Institution:** UNT System **Department**: Administrative IT Services **Brief Description of Audit**: UNT System Internal Audit completed a review of EIS FS Roles Based Access. This audit was part of the Board of Regents approved FY2019 annual audit plan.	Segregation of Duties (SOD) is not documented. SOD interrelationships are not reviewed. Recommendations for Financial Analysis and Planning: 1.1.d. Establish a procedure to evaluate the output of the SOD automated solution, and take appropriate action to mitigate or accept any conflicts identified.	1d. FSS will create procedures to address potential SOD violations/exceptions. The procedures will include remediation as necessary. **Party Responsible for Implementation**: Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	8 months past due July 16, 2019: This issue relies of the Smart ERP tool for resolution, for which verbal approval has been obtained. They are waiting until next Fiscal Year to purchase this service, and will be able to submit the requisition for Smart ERP once the budget is loaded in mid-August. Plans call for the initial scan to take place in October 2019, review results in November 2019, and refine SOD rules and procedures for three months, ending in February 2020.	**Original Expected Implementation Date:** • May 31, 2019 **Revised Implementation Date:** 1) February 29, 2020

UNT System-Detail for Follow-up Activity

Audit Information	Finding and Recommendation(s)	Management Response(s)	Status	Date History
Auditor: Internal **Reporting Agency:** UNT System Internal Audit **Risk Category:** Government and Regulatory Compliance **Risk Level:** High **Report Name:** EIS Roles Based Access **Report Number:** 19-026 SYS **Component Institution:** UNT System **Department**: Administrative IT Services **Brief Description of Audit**: UNT System Internal Audit completed a review of EIS FS Roles Based Access. This audit was part of the Board of Regents approved FY2019 annual audit plan.	Terminated people have access to EIS information. Persons who transfer positions retain their access from previous roles. Recommendations for Financial Analysis and Planning: 5.1.c. Establish procedures whereby persons who transfer to another position, within or across UNT entities, have their EIS FS access removed and access appropriate to their new role granted.	1c. FSS will submit to the IT Priority and Planning (ITPP) committee to broaden the scope of the Role Removal program to capture employees that require a removal of access. **Party Responsible for Implementation**: Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	9 months past due May 7, 2019: The actions regarding employees that transfer will be wrapped into the SOD project they will be presenting in May. The goal is to get SOD maintained through role-based security. SOD issues are scheduled to be implemented 5/31/2019, so the implementation date of this issue has been changed to reflect that. July 22, 2019: The due date of this item is being extended due to the resource issues in ITSS and complexity of the scenarios involved in processing transfers. The automated transfer process will rely on the use of Smart ERP. August 6, 2019: FSS is actively working with ITSS to develop a report to identify employees that have moved departments so that their security permissions may be manually removed. We anticipate that to be in use by 9/1. At this point we have to investigate on a case by case basis what should actions should be taken. Since this is the first time this information will be made visible, we need to craft a business process that is understood and hopefully agreed upon by each campus. FSS will be working with ITSS and HRIS to refine the role removal process to make the process automatic.	**Original Expected Implementation Date:** • April 30, 2019 **Revised Implementation Date:** 1) May 31, 2019 2) July 31, 2020

UNTHSC-Detail for Follow-up Activity

Audit Information	Finding and Recommendation(s)	Management Response(s)	Status	Date History
Auditor: Internal **Reporting Agency:** UNT System Internal Audit **Risk Category:** Government and Regulatory Compliance **Risk Level:** High **Report Name:** Security Camera Audit **Report Number:** 19-029 HSC **Component Institution:** UNTHSC **Department:** Police Department **Brief Description of Audit:** UNT System Internal Audit completed an audit of the UNT Health Science Center (HSC) security camera system. This audit was part of the Board of Regents approved FY2019 annual audit plan**.**	Nighttime camera surveillance could not capture clear images for two campus locations due to poor lighting. Recommendations for UNTHSC Interim Chief of Police: 3.1.a. Convene a committee of UNTHSC senior leadership to determine and implement the most effective and most feasible method to improve nighttime surveillance of GSB Parking Lot 2.	1.a. We concur with the recommendation and will remediate the cameras in the mentioned areas. **Party Responsible for Implementation**: Jeff Arrington, Interim Chief of Police	2 months past due December 9, 2019: The UNTHSC Chief of Police has initiated the process of replacing outdated external video cameras on campus and is starting with the most critical areas that include the parking garages (Modlin Garage, East Garage, and West Garage) and the high traffic surface parking lots. The Chief of Police will conduct a security survey of the UNTHSC campus at the beginning of the next calendar year (2020) to determine the priorities pertaining to exterior video cameras and lighting on campus. Due to the complexity of the endeavor, the UNTHSC PD respectfully asks for an extension that deviates from the original expected implementation date of 12/01/2019.	**Original Expected Implementation Date:** • December 1, 2019 **Revised Implementation Date:** 1) March 1, 2020

UNTHSC-Detail for Follow-up Activity

Audit Information	Finding and Recommendation(s)	Management Response(s)	Status	Date History
Auditor: Internal **Reporting Agency:** UNT System Internal Audit **Risk Category:** Government and Regulatory Compliance **Risk Level:** High **Report Name:** Security Camera Audit **Report Number:** 19-029 HSC **Component Institution:** UNTHSC **Department:** Police Department **Brief Description of Audit:** UNT System Internal Audit completed an audit of the UNT Health Science Center (HSC) security camera system. This audit was part of the Board of Regents approved FY2019 annual audit plan**.**	Nighttime camera surveillance could not capture clear images for two campus locations due to poor lighting. Recommendations for UNTHSC Interim Chief of Police: 3.1.b. Convene a committee of UNTHSC senior leadership to determine and implement the most effective and most feasible method to improve nighttime surveillance of 3416 Darcy Street.	1b. We concur with the recommendation and will remediate the cameras in the mentioned areas **Party Responsible for Implementation**: Jeff Arrington, Interim Chief of Police	2 months past due December 9, 2019: The UNTHSC Chief of Police has initiated the process of replacing outdated external video cameras on campus and is starting with the most critical areas that include the parking garages (Modlin Garage, East Garage, and West Garage) and the high traffic surface parking lots. The Chief of Police will conduct a security survey of the UNTHSC campus at the beginning of the next calendar year (2020) to determine the priorities pertaining to exterior video cameras and lighting on campus. Due to the complexity of the endeavor, the UNTHSC PD respectfully asks for an extension that deviates from the original expected implementation date of 12/01/2019.	**Original Expected Implementation Date:** • December 1, 2019 **Revised Implementation Date:** 1) March 1, 2020

UNTHSC-Detail for Follow-up Activity

Audit Information	Finding and Recommendation(s)	Management Response(s)	Status	Date History
Auditor: Internal **Reporting Agency:** UNT System Internal Audit **Risk Category:** Government and Regulatory Compliance **Risk Level:** High **Report Name:** Security Camera Audit **Report Number:** 19-029 HSC **Component Institution:** UNTHSC **Department:** Police Department **Brief Description of Audit:** UNT System Internal Audit completed an audit of the UNT Health Science Center (HSC) security camera system. This audit was part of the Board of Regents approved FY2019 annual audit plan**.**	There was no documented Disaster Recovery Plan or Service Level Agreement in place for the UNTHSC security camera system. Recommendations for UNTHSC Interim Chief of Police: 6.1.a. Work with UNTHSC Information Technology Services (ITS) to develop and implement a Disaster Recovery Plan and Service Level Agreements (SLA) to support the system. The SLA should also be included in the contract with the outside vendor supporting the system.	1a. We concur with the recommendation and will collaborate with UNTHSC Information Technology Services to develop a Disaster Recovery Plan and Service Level Agreement(s). **Party Responsible for Implementation**: Jeff Arrington, Interim Chief of Police	2 months past due December 9, 2019: The video camera system that is operated and maintained by the UNTHSC Police Department was not identified as a mission critical function prior to the audit; therefore, the implementation of a DRP and SLA will require more time for completion. The UNTHSC PD respectfully asks for an extension that deviates from the original expected implementation date of 12/01/2019.	**Original Expected Implementation Date:** • December 1, 2019 **Revised Implementation Date:** 1) March 1, 2020

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UNT Dallas-Detail for Follow-up Activity

Audit Information	Finding and Recommendation(s)	Management Response(s)	Status	Date History
Auditor: Internal **Reporting Agency:** UNT System Internal Audit **Risk Category:** Government and Regulatory Compliance **Risk Level:** High **Report Name:** UNT Dallas Community Counseling Clinic Audit **Report Number:** 17-413 DAL **Component Institution:** UNT Dallas **Department:** Administrative IT Services **Brief Description of Audit: I**nternal Audit completed a review of the University of North Texas at Dallas ("UNT Dallas") Community Counseling Clinic Audit. This audit was performed at the request of UNT Dallas Senior Management.	During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Recommendations for the Provost: 1.1.b. Require that all patient PHI to be stored on encrypted University issued devices. Create a log to document all University devices provided to employees/students. Once the semester ends, retrieve all issued devices and reconcile what it is documented on the log to ensure all devices have been returned.	1b. We worked with the University of North Texas at Dallas OIT department to implement recording equipment and secure recording software, Panopto, which works well for general recording and review. The Panopto data is encrypted in both transfer and resting state. OIT has a log of all University (laptops, iPads, etc.) used by faculty and staff in the clinic therapy rooms. To ensure security we discontinued the use of personal devices outside of the clinic to record PHI. We will create a log to document all University devices checked out to faculty, staff, or students for clinical use. We will develop a corresponding policy and procedure indicating steps for retrieving issued devices and reconciling all information and devices each semester. We will work with OIT to ensure all devices are sanitized once a semester. **Party Responsible for Implementation:** Betty Stewart, Provost/ Executive Vice President of Academic Affairs	5 months past due October 9, 2019: UNT Dallas OIT provided technical assistance in implementing recording equipment & purchasing secure recording software (Panopto). Data may be encrypted in both transfer & resting states. OIT maintains an inventory of all electronic equipment owned by the University. This includes all electronic equipment used by faculty & staff in clinic therapy rooms. To strengthen security measures, the use of personal electronic devices to record PHI is prohibited. A log is maintained to document all University devices checked out to faculty, staff, or students for clinical use. A policy & associated procedures are being drafted a corresponding policy & procedure indicating steps for retrieving issued devices & reconciling all information & devices each semester. We will work with OIT to ensure all devices are sanitized once a semester. Counseling faculty are reviewing current Masters & Practicum handbooks & developing medical record privacy guidelines that align with the Texas Medical Records Privacy Act for all faculty, staff, & students. These privacy guidelines will be included in both the counseling program's Masters handbook & the Practicum handbook updates. This will be completed by 02/10/2020.	**Original Expected Implementation Date:** • August 31, 2019 **Revised Implementation Date:** 1) February 10, 2020

UNT Dallas-Detail for Follow-up Activity

Audit Information	Finding and Recommendation(s)	Management Response(s)	Status	Date History
Auditor: Internal **Reporting Agency:** UNT System Internal Audit **Risk Category:** Government and Regulatory Compliance **Risk Level:** High **Report Name:** UNT Dallas Community Counseling Clinic Audit **Report Number:** 17-413 DAL **Component Institution:** UNT Dallas **Department:** Administrative IT Services **Brief Description of Audit: I**nternal Audit completed a review of the University of North Texas at Dallas ("UNT Dallas") Community Counseling Clinic Audit. This audit was performed at the request of UNT Dallas Senior Management.	During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Recommendations for the Provost: 1.1.i. Develop a University policy regarding PHI privacy regulations and submit to the Office of General Council for review and approval.	1.i Counseling faculty will work to develop policies and procedures regarding PHI privacy regulations. Once the documents are created we will submit them to the office of General Council for review and approval **Party Responsible for Implementation:** Betty Stewart, Provost/ Executive Vice President of Academic Affairs	5 months past due October 9, 2019: Students shall ensure confidentiality of volunteers' & practicum & internship clients' PHI (written, verbal, or electronic) by: - only storing PHI on encrypted devices (i.e. encrypted flash drives, iPad, computers) & software (Panopto) - ensuring written PHI (i.e. papers, PowerPoints, etc.) are only viewed by authorized personnel (i.e. faculty members, classmates who have completed HIPAA training, or the client's legal guardians) & not seen by others - securing all written PHI paper in a locked file cabinet in a locked room when unattended (i.e. when the student is not directly in control of it). For example, PHI is not to be kept in a student's notebook that is brought to class or in a student's car. Rather, the information is to be kept on an encrypted device or encrypted software - ensuring verbal communication of PHI is only with authorized personnel (i.e. faculty members, classmates who have completed HIPAA training, or legal guardians) & not heard by others - Certificates of completion are placed in faculty files & in student files. All documents are secured & protected according to FERPA requirements. Counseling faculty will work to develop policies & procedures regarding PHI privacy regulations. Once the documents are drafted, they will be submitted to OGC for review & approval. This will be completed 2/10/2020.	**Original Expected Implementation Date:** • August 31, 2019 **Revised Implementation Date:** 1) February 10, 2020

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UNT Dallas-Detail for Follow-up Activity

Audit Information	Finding and Recommendation(s)	Management Response(s)	Status	Date History
Auditor: Internal **Reporting Agency:** UNT System Internal Audit **Risk Category:** Government and Regulatory Compliance **Risk Level:** High **Report Name:** UNT Dallas Community Counseling Clinic Audit **Report Number:** 17-413 DAL **Component Institution:** UNT Dallas **Department:** Administrative IT Services **Brief Description of Audit:** Internal Audit completed a review of the University of North Texas at Dallas ("UNT Dallas") Community Counseling Clinic Audit. This audit was performed at the request of UNT Dallas Senior Management.	During our walk-through of the Clinic site, we identified personally identifiable information (PII) (i.e. copies of checks that contains name, address, and bank account information) related to patient payments which dates back to 2010. Specifically, copies of checks are kept in the Director's office in binders located on a shelf and in envelops located in the filing cabinet, which may be accessible to non-authorized personnel when the Director is not present. PII information should be kept secured and protected against inappropriate access and use in compliance with applicable laws and regulations. Recommendations for the Provost: 2.1.a. Develop procedures to help ensure that all PII is appropriately protected against inappropriate access and use in compliance with applicable laws and regulations.	1a. To ensure security, confidential information will be safeguarded and stored in locked files. Current PII information will be kept secured and protected in locked files in the graduate student workroom, behind locked doors. We no longer keep copies of client checks. Counseling faculty are working to develop guidelines and procedures to address the security of clients' personal and confidential information protecting from improper disclosure. **Party Responsible for Implementation:** Betty Stewart, Provost/ Executive Vice President of Academic Affairs	5 months past due October 9, 2019: To ensure security, confidential information is safeguarded and stored in locked files. Current PII information is kept secured and protected in locked files in the graduate student workroom, behind locked doors. Copies of clients checks have been destroyed. Counseling faculty are developing guidelines and procedures to address and protect clients' personal and confidential information from improper disclosure.	**Original Expected Implementation Date:** • August 31, 2019 **Revised Implementation Date:** 1) February 10, 2020

UNT Dallas-Detail for Follow-up Activity

Audit Information	Finding and Recommendation(s)	Management Response(s)	Status	Date History
Auditor: Internal **Reporting Agency:** UNT System Internal Audit **Risk Category:** Government and Regulatory Compliance **Risk Level:** High **Report Name:** UNT Dallas Security Camera Audit **Report Number:** 18-412 DAL **Component Institution:** UNT Dallas **Department:** Police Department **Brief Description of Audit:** UNT System Internal Audit completed an audit of the UNT Dallas Security Camera system. In meetings with the UNT Dallas President and CFO, the status of the Security Camera system was identified as an area of emerging risk, and the audit was performed using unallocated hours available on the FY2018 audit plan.	There was no documented Business Continuity or Disaster Recovery Plan in place for UNT Dallas Security Camera system. Recommendations for UNT Dallas Risk Manager: 7.1.a. Work with the UNT Dallas Chief of Police to develop a BCP for the Camera Security system.	1a&1b. UNT Dallas Risk Manager, CFO, Police Chief and OIT Director will work together to complete a BCP and Disaster Recovery Plan for the Camera Security system. **Party Responsible for Implementation**: John Bullock, Risk Manager	5 months past due October 3, 2019: IT Audit Director spoke with Chief Shaw and he requested to extend the due date to February 1, 2020.	**Original Expected Implementation Date:** • September 1, 2019 **Revised Implementation Date:** 1) February 1, 2020

UNT Dallas-Detail for Follow-up Activity

Audit Information	Finding and Recommendation(s)	Management Response(s)	Status	Date History
Auditor: Internal **Reporting Agency:** UNT System Internal Audit **Risk Category:** Government and Regulatory Compliance **Risk Level:** High **Report Name:** UNT Dallas Security Camera Audit **Report Number:** 18-412 DAL **Component Institution:** UNT Dallas **Department:** Police Department **Brief Description of Audit**: UNT System Internal Audit completed an audit of the UNT Dallas Security Camera system. In meetings with the UNT Dallas President and CFO, the status of the Security Camera system was identified as an area of emerging risk, and the audit was performed using unallocated hours available on the FY2018 audit plan.	There was no documented Business Continuity or Disaster Recovery Plan in place for UNT Dallas Security Camera system. Recommendations for UNT Dallas Risk Manager: 7.1.b. Work with the CFO, Chief of Police and OIT Director to develop and implement a Disaster Recovery Plan (including Service Level Agreements) to address the needs established in the BCP.	1a & 1b. UNT Dallas Risk Manager, CFO, Police Chief and OIT Director will work together to complete a BCP and Disaster Recovery Plan for the Camera Security system **Party Responsible for Implementation**: John Bullock, Risk Manager	5 months past due September 27, 2019: IT Director Kevin Rocha has been attempting to get an SLA in place with DAC, however he is very unpleased with their responsiveness and is considering switching to a new vendor because of it. He will continue to try to get an SLA with DAC or push to select a new vendor and get an SLA with them. Revised due date is 05/31/20 due to issues with response time and delays from the vendor regarding the establishment of a service level agreement and considering switching to a new support vendor. This information was sent to CFO Jim Main on September 27, 2019.	**Original Expected Implementation Date:** • September 1, 2019 **Revised Implementation Date:** 1) May 31, 2020

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UNT Dallas-Detail for Follow-up Activity

Audit Information	Finding and Recommendation(s)	Management Response(s)	Status	Date History
Auditor: Internal **Reporting Agency:** UNT System Internal Audit **Risk Category:** Government and Regulatory Compliance **Risk Level:** Moderate **Report Name:** Residence Hall Key Card Access **Report Number:** 19-055 DAL **Component Institution:** UNT Dallas **Department:** Safety and Emergency Services **Brief Description of Audit:** UNT System Internal Audit completed a review of the UNT Dallas Residence Hall Key Card Access process. Also included in this audit was Wisdom Hall's fire safety and emergency preparedness and a review of access controls for other restricted areas on campus. This audit was part of the Board of Regents approved FY2019 annual audit plan. The objective of this audit was an assessment of the security posture and readiness of these systems.	A Service-Level Agreement (SLA) with the vendor supporting the access system did not exist. Recommendations for the Office of IT Director: 3.1.a. Establish a service-level agreement with the vendor supporting the door access system that outlines uptime expectations, updates, patches, and a maintenance schedule and submit for contract approval.	1a. We agree with this recommendation and will include these service-level agreement terms in the contract addendum for the new card access system with the requisition. **Party Responsible for Implementation**: Kevin Rocha, Office of IT Director	4 months past due September 27, 2019: IT Director Kevin Rocha has been attempting to get an SLA in place with DAC, however he is very unpleased with their responsiveness and is considering switching to a new vendor because of it. He will continue to try to get an SLA with DAC or push to select a new vendor and get an SLA with them. Revised due date is 05/31/20 due to issues with response time and delays from the vendor regarding the establishment of a service level agreement and considering switching to a new support vendor. This information was sent to CFO Jim Main on September 27, 2019.	**Original Expected Implementation Date:** • September 30, 2019 **Revised Implementation Date:** 1) May 31, 2020

UNT Dallas-Detail for Follow-up Activity

Audit Information	Finding and Recommendation(s)	Management Response(s)	Status	Date History
Auditor: Internal **Reporting Agency:** UNT System Internal Audit **Risk Category:** Government and Regulatory Compliance **Risk Level:** Moderate **Report Name:** Residence Hall Key Card Access **Report Number:** 19-055 DAL **Component Institution:** UNT Dallas **Department:** Safety and Emergency Services **Brief Description of Audit:** UNT System Internal Audit completed a review of the UNT Dallas Residence Hall Key Card Access process. Also included in this audit was Wisdom Hall's fire safety and emergency preparedness and a review of access controls for other restricted areas on campus. This audit was part of the Board of Regents approved FY2019 annual audit plan. The objective of this audit was an assessment of the security posture and readiness of these systems.	The user name and/or ID number in the door access software system did not match the data in the central database. Recommendations for the Office of IT Director: 4.1.a. Create a direct feed from EIS to populate users in the door access software system or train and establish procedures for the ID Center staff to manually populate users in the door access system with data that parallels EIS.	1a. Create a direct feed from EIS to populate users in the door access software system or train and establish procedures for the ID Center staff to manually populate users in the door access system with data that parallels EIS. **Party Responsible for Implementation:** Kevin Rocha, Office of IT Director	4 months past due September 27, 2019: IT Director Kevin Rocha, a direct feed from EIS will be setup on the install of the new software, however there are issues with contract. The requisition is currently on the desk of the UNT Dallas President. Once that is approved, the project can move forward to purchase the new vendor and then begin the installation process. The revised due date is 07/31/20 due to extended negotiations with new vendor. Once the new system is installed a direct feed from EIS will load all of the user data. This information was sent to CFO Jim Main on September 27, 2019.	**Original Expected Implementation Date:** • September 30, 2019 **Revised Implementation Date:** 1) July 31, 2020

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UNT Dallas-Detail for Follow-up Activity

Audit Information	Finding and Recommendation(s)	Management Response(s)	Status	Date History
Auditor: Internal **Reporting Agency:** UNT System Internal Audit **Risk Category:** Government and Regulatory Compliance **Risk Level:** High **Report Name:** UNT Dallas Financial Aid Processes Audit **Report Number:** 19-058 DAL **Component Institution:** UNT Dallas **Department:** Financial Services **Brief Description of Audit:** UNT System Internal Audit completed a review of financial aid processes at UNT Dallas. Financial aid at UNT Dallas is administered by Student Financial aid & Scholarships (SFAS). SFAS works with current and prospective students to secure the necessary funding for their education at UNT Dallas. SFAS reports to the Vice President of Student Access and Success. This audit was performed using unallocated hours available on the FY2019 audit plan.	Student Financial Aid and Scholarships (SFAS) does not have a written Business Continuity Plan (BCP) for mission critical information resources. Recommendations for Garrick Hildebrand, Director of Financial Aid: 7.1.a. Develop a written Business Continuity Plan (BCP) for mission critical resources.	1a. Management agrees with this recommendation. Management will work with UNTD Risk Management Officer to development a Business Continuity Plan. **Party Responsible for Implementation**: Garrick Hildebrand, Director of Financial Aid	2 months past due January 17, 2020: The BCP plan is still being worked on but is in the stages of a draft report. Some areas will have to go through the Office Management Team before the BCP is finalized. A revised implementation date of May 31, 2020 is requested.	**Original Expected Implementation Date:** • December 1, 2019 **Revised Implementation Date:** 1) May 31, 2020

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 2 The penthouse chiller room has two electrical splice boxes with the covers removed. NFPA 1, Fire Code, Chapter 11.1.10	Covers will be replaced.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 3 An extension cord is used as permanent wiring at the 5th floor receptionist desk.	Outlet will be installed and extension cord will be removed.	NA	11/14/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 4 There are unsecured gas cylinders in Room 421 and in the Penthouse. NFPA 1, Fire Code, Chapter 63.3.1.8.4	Mounting hardware will be installed and cylinders will be secured.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 5 The egress hallway is obstructed near Room 470. NFPA 1, Fire Code, Chapters 4.4.3.1.1, 14.4.1 and 14.10.2	Equipment will be moved.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 6 There are missing ceiling tiles in room IE4 auditorium support NFPA 1, Fire Code, Chapter 13.7.4.3.9	Ceiling tiles will be replaced.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 7 Room 432 has a sprinkler head missing the escutcheon ring. NFPA 1, Fire Code, Chapter 4.5.8.1	Parts will be replaced.	NA	12/5/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 8 The fire department connection is obstructed by vegetation. NFPA 1, Fire Code, Chapters 13.1.3, 13.1.4, and 13.1.4.1	A clear path will be created.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 9 The copy machine located outside cubical WKSTN W3N obstructs the egress corridor to less than three feet.	The copy machine will be relocated.	NA	12/23/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 10 The following rooms have unsealed penetrations. ☒ Electrical room 5E1 ☒ Room 3J2 ☒ Room 3E2 communications room floor penetrations extends all 5 floors and numerous wall penetrations. (5 violations) NFPA 1, Fire Code, Chapter 12.7.5.6.1	Penetrations will be properly sealed.	NA	11/14/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 11 The roof top Freon emergency shut pull station has a protective cover marked Fire alarm. NFPA 1, Fire Code, Chapter 4.5.8.1	Cover will be replaced.	NA	12/5/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 12 The convenience stairs between the first and second floors lack corridor smoke doors on the second floor to close off the area from the egress corridor by the women's rest room 2T1. NFPA 1, Fire Code, Chapter 10.1.2; and NFPA 101, Life Safety Code, Chapter 8.6.9.1(3)	We need to consult with our local fire authority for possible solutions. Once consultation takes place we will be able to provide a timeline.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 1 There are unsecured gas cylinders in the following rooms. ☒ 124 ☒ 310 NFPA 1, Fire Code, Chapter 63.3.1.8.4	Mounting hardware will be installed and cylinders will be secured.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 2 The egress hallway is obstructed in the following locations. - 2nd floor cross hallway - 1st floor cross hallway NFPA 1, Fire Code, Chapters 4.4.3.1.1 and 14.4.1	Equipment will be relocated.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 3 There are missing ceiling tiles in the following rooms. - 406 - 240 NFPA 1, Fire Code, Chapter 13.7.4.3.9	Ceiling tiles will be replaced.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 4 There are unsealed penetrations in the following rooms. - 4M1 - 3M1 - 2M1 - 1M3 NFPA 1, Fire Code, Chapter 12.7.5.1	Penetrations will be properly sealed.	NA	11/16/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 5 The chemical fume hood is being used for storage in the following rooms. - 310 - 240 NFPA1, Fire Code, Chapter 4.5.8.1	Items will be removed and stored properly.	NA	12/9/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 6 The chemical fume hoods throughout the building lack current inspection labels. The last inspection was dated 5/2015. (58 Violations) NFPA 1, Fire Code, Chapter 4.5.8.1	All hoods will be inspected and labeled properly.	NA	10/16/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 7 There are containers of hazardous chemicals improperly stored in the following rooms. - 406 - 118 NFPA 1, Fire Code, Chapter 34.4.1.1	Chemicals will be stored properly.	NA	12/9/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 8 An extension cord is used as permanent wiring in Room 553, which also has a filing cabinet sitting on the cord. NFPA 1, Fire Code, Chapter 11.1.7.6 and 11.1.7.5	This violation is in the CBH building, not RES. See the RES section for corrective action.	NA	12/26/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 9 There are unused openings in the electrical panels in the following rooms. - 208 - 2M1 - 126 - EO1 - OLA Sect 2 NFPA 1, Fire Code, Chapter 11.1.2; and NFPA 70, National	All openings in panels will have covers.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 10 The fire alarm panel was red tagged on 6/24/16 and UNT Staff state the system is current and operational, but no white correction tag is present. NFPA 1, Fire Code, Chapter 4.5.8.1	Correct tags will be attached.	NA	12/5/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 11 There are electrical outlet faceplates missing in the following rooms. - EO1 - 3M1 NFPA 1, Fire Code, Chapter 11.1.10	Faceplates will be replaced.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 13 Multiplug adapters are being used in the following rooms. - 406 - 448 NFPA 1, Fire Code, Chapter 11.1.5.2	Adapters will be removed and equipment properly connected.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 14 Appliances are plugged into surge protectors in the following rooms I, rather than directly into wall outlets. - 302H - 220D NFPA 1, Fire Code, Chapter 10.1.7	Outlets will be installed and appliances correctly connected.	NA	1/25/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 15 There is exposed wiring in the following rooms. - 3M1 - 240 - EO1 NFPA 1, Fire Code, Chapter 11.1.2; and NFPA 70, National Electrical Code, Articles 300.3 (A) and 300.4	Wiring will be properly capped and protected.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 16 The exit signs are not illuminated in the basement area. NFPA 1, Fire Code, Chapter 4.5.8.1	Signs will either be replaced or repaired.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 17 The fire sprinkler riser lacks appropriate valve signage. NFPA 1, Fire Code, Chapter 13.3.3.2; and NFPA 25 Standard for the Inspection, Testing and Maintenance of Water Based Fire Protection Systems, Table 5.1.1.2	Signage will be installed.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 18 The basement lacks audio visual occupant notification appliances for the fire alarm. NFPA 1, Fire Code, Chapter 13.7.1.4.10.1	Proper equipment will be installed in the basement.	NA	4/31/2017 Revised 01/01/2018	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 19 Storage is piled within 18 inches of the sprinkler head in Hall 240. NFPA 1, Fire Code, Chapter 10.19.3.2	Items will be removed and stored properly.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 20 There is wiring hanging from the fire sprinkler system piping in lab 240. NFPA 1, Fire Code, Chapter 13.3.3.2; and NFPA 25 Standard for the Inspection, Testing And Maintenance of Water - Based Fire Protection Systems, Chapter 5.2.2.2	Wiring will be removed.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 21 Non-UL Listed electrical outlets are suspended from the ceiling in room 456. NFPA 1, Fire Code, Chapter 11.1.3; and NFPA 70, National Electrical Code 300.3	Proper outlets will be installed and Non-UL outlets will be removed.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 22 Surge protectors are daisy chained in room 406. NFPA 1, Fire Code, Chapter 11.1.6.2	Surge protectors will only be plugged into wall outlets.	NA	12/23/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 24 The door leading from the chiller room to the main part of the building has a key operated lock. There is no secondary exit from the chiller room. NFPA 1, Fire Code, Chapters 14.5.2.1 and 14.5.2.3	We need clarity on this location, as the chiller room seems to have adequate exits.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	CBH Building The CBH Building is a six-story structure with a penthouse classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and an emergency generator.	NA	VIOLATION 1 Storage is piled within 18 inches of sprinkler head in the following rooms. - 250 - 323 - 440 - 460 - 500 - 501	All storage will be relocated as needed.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	CBH Building The CBH Building is a six-story structure with a penthouse classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and an emergency generator.	NA	VIOLATION 2 There are unsealed penetrations in the following locations. - Room 2ME2 - Room 3ME1 - Room 5E1 - Room 5E2 - Room 6E1	All penetrations will be properly sealed.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	CBH Building The CBH Building is a six-story structure with a penthouse classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and an emergency generator.	NA	VIOLATION 3 The chemical fume hood is being used for storage in the following rooms. - 250 - 323 - 440 - 460 - 500 - 501 - 504 - 551	Materials will be removed from hoods and stored properly.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	CBH Building The CBH Building is a six-story structure with a penthouse classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and an emergency generator.	NA	VIOLATION 4 The chemical fume hoods throughout the building lack current inspection labels. The last inspection was May 2015. (51 Violations) NFPA 1, Fire Code, Chapter 4.5.8.1	All fume hoods will be inspected and properly labeled.	NA	10/16/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	CBH Building The CBH Building is a six-story structure with a penthouse classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and an emergency generator.	NA	VIOLATION 5 There are two 5 gallon cans of flammable liquid being stored on the lab floor in Room 511, which should be stored flammable liquid cabinet. NFPA 1, Fire Code, Chapter 34.4.4.1	Flammable materials will be stored in flammable cabinets.	NA	12/9/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	CBH Building The CBH Building is a six-story structure with a penthouse classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and an emergency generator.	NA	VIOLATION 6 An extension cord is used as permanent wiring and is running under a filing cabinet in room 553. NFPA 1, Fire Code, Chapters 11.1.7.6 and 11.1.7.5	Extension cord will be removed.	NA	12/6/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	CBH Building The CBH Building is a six-story structure with a penthouse classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and an emergency generator.	NA	VIOLATION 7 There are unused openings in electrical panel 3LB in the third floor pipe chase. NFPA 1, Fire Code, Chapter 11.1.2; NFPA 70, National Electrical Code, Article 408.7	All openings in panels will have covers.	NA	1/31/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	CBH Building The CBH Building is a six-story structure with a penthouse classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and an emergency generator.	NA	VIOLATION 8 Stairwell doors will not close and latch due to excessive stairwell pressurization in the following rooms. - 452 - 351 - 352 - 251 NFPA 1, Fire Code, Chapter 4.5.8.1	Air balancing will be adjusted to correct issue, or hardware will be installed if necessary.	NA	1/31/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	CBH Building The CBH Building is a six-story structure with a penthouse classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and an emergency generator.	NA	VIOLATION 9 There is an unsecured CO2 cylinder in room 355. NFPA 1, Fire Code, Chapter 63.1.8.4	All cylinders will be secured.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	CBH Building The CBH Building is a six-story structure with a penthouse classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and an emergency generator.	NA	VIOLATION 10 Two large wood crates block corridor egress by room 355. NFPA 1, Fire Code, Chapters 4.4.3.1.1 and 14.4.1	Equipment will be removed.	NA	12/23/2016 Revised 04/10/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	CBH Building The CBH Building is a six-story structure with a penthouse classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and an emergency generator.	NA	VIOLATION 11 Stairwell two first floor has unapproved storage under the stairs. NFPA 1, Fire Code, Chapter 14.6.3.1	Storage will be removed.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 1 There are missing ceiling tiles in the following locations. - 4th floor elevator - 2nd floor cross hall NFPA 1, Fire Code, Chapter 13.7.4.3.9	Ceiling tiles will be replaced.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 3 The doors on room 852 have self-closing mechanisms that do not function properly. NFPA 1, Fire Code, Chapter 12.4.6.19.1	Hardware will be repaired or replaced.	NA	1/31/2017 Revised 05/01/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 4 Combustibles are stored under stairwell A on the first floor. NFPA 1, Fire Code, Chapter 14.6.3	Materials will be removed and stored properly.	NA	12/23/2016 Revised 04/30/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 5 There are unused openings in the electrical panels in the following rooms. - 8M1 - 5LS6 - 3M3 - 474 NFPA 1, Fire Code, Chapter 11.1.2; NFPA 70, National Electrical Code, Article 408.7	All openings in panels will have covers.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 6 There are unsealed penetrations in the following rooms. - 5M3 - 6M3 - 1E1 - 2E1 NFPA 1, Fire Code, Chapter 12.7.5.1	All penetrations will be properly sealed.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 7 Storage is piled within 18 inches of the sprinkler head in room 662. NFPA 1, Fire Code, Chapter 10.19.3.2	Storage will be removed.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 8 The chemical fume hoods lack current inspection labels. The last inspection was dated May 2015. (45 locations) NFPA 1, Fire Code, Chapter 4.5.8.1	All fume hoods will be inspected and labeled.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 9 The chemical fume hoods are being used for storage in the following rooms. - 632 - 546 - 544 - 474 NFPA1, Fire Code, Chapter 4.5.8.1; and NFPA 45, Standard on Fire Protection for Laboratories using Chemicals, Chapter 9.2.3.7	Chemicals will be removed and stored properly.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 10 There are containers of hazardous chemicals improperly stored in the following rooms. - 546 - 544 - 474 - 646 NFPA 1, Fire Code, Chapter 34.4.1.1	Chemicals will be stored properly.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 11 There are unsecured gas cylinders in room 554. NFPA 1, Fire Code, Chapter 63.3.1.8.4	All cylinders will be secured properly.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 12 Electrical junction boxes in following rooms are missing the protective covers. - 3M3 - 4M2 - 4M3 - 474 - 8M1 NFPA 1, Fire Code, Chapter 11.1.10	Protective covers will be replaced.	NA	1/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Library The Library is a five-story structure with a basement classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and a generator.	NA	VIOLATION 1 The fire alarm system is a new installation, the control panel lacks a white installation label and the blue inspection tag is not properly filled out. NFPA 1, Fire Code, Chapter 4.6.12.1; and Title 28 Texas Department of Insurance Chapter 34 State Fire Marshal Subchapter "F" Fire Alarm Rules, Chapters 34.620 and 34.622	Labels and tags will be installed.	NA	12/5/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Library The Library is a five-story structure with a basement classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and a generator.	NA	VIOLATION 2 Room 126 computer area has extension cords used as a replacement for permanent wiring to power the computers. NFPA 1, Fire Code, Chapter 11.1.7.6	Electrical outlets or appropriate wiring will be installed.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Library The Library is a five-story structure with a basement classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and a generator.	NA	VIOLATION 3 Room 126K is missing the cover plate for the light switch. NFPA 1, Fire Code, Chapter 11.1.10	Cover plate will be replaced.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Library The Library is a five-story structure with a basement classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and a generator.	NA	VIOLATION 4 There are unsealed penetrations in the following rooms. - 4ME2 - 32ME2 - 3ME1 - 1E1 NFPA 1, Fire Code, Chapter 12.7.5.1	All penetrations will be properly sealed.	NA	11/27/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Library The Library is a five-story structure with a basement classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and a generator.	NA	VIOLATION 5 A sprinkler head in room 114A is missing the escutcheon. NFPA 1, Fire Code, Chapter 4.5.8.1	Sprinkler head will be repaired.	NA	12/5/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Library The Library is a five-story structure with a basement classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and a generator.	NA	VIOLATION 6 Room 4ME2 has an unused opening in electrical panel L4A. NFPA 1, Fire Code, Chapter 11.1.2 and NFPA 70 National Electrical Code, Article 408.7	All openings in panels will have covers.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Library The Library is a five-story structure with a basement classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and a generator.	NA	VIOLATION 7 The basement high voltage room is used for storage, NFPA 1, Fire Code, Chapter 10.19.5.1	Storage will be removed.	NA	1/31/2017	Closed

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External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Library The Library is a five-story structure with a basement classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and a generator.	NA	VIOLATION 8 Sprinkler piping in the following areas have wires attached to the pipe. - Basement electrical supply room - Basement fresh air chase NFPA 1, Fire Code, Chapter 13.3.3.2; and NFPA 25 Standard for the Inspection, Testing And Maintenance of Water-Based Fire Protection Systems, Chapter	All items suspended from sprinkler piping will be removed.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Library The Library is a five-story structure with a basement classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and a generator.	NA	VIOLATION 9 The Fire Department Connection (FDC) is blocked by vegetation. NFPA 1, Fire Code, Chapters 13.1.3, 13.1.4 and 13.1.4.1	A clear path will be created to the FDC.	NA	12/23/2016 Revised 04/30/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Library The Library is a five-story structure with a basement classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and a generator.	NA	VIOLATION 10 In the Kiva Lounge area the flexible electrical power cords for the food warming equipment is run across the floor and is subject to physical damage. NFPA 1, Fire Code, Chapter 11.1.7.5	Wiring will be routed in a way that protects them.	NA	1/31/2017 Revised 04/30/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	East Parking Garage The East Parking Garage is a three-story structure classified as an existing storage occupancy. Features of fire protection include a dry stand pipe system, a fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the stairwells.	NA	VIOLATION 1 The fire department standpipe connections are obstructed by vehicles on all levels of the parking garage. NFPA 1, Fire Code, Chapter 13.1.4.1	Standpipe connections will be routed so they are not obstructed.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	St. Emilion Restaurant The St. Emilion Restaurant is a two-story structure classified as an existing assembly occupancy. Features of fire protection include a UL300 wet chemical fire suppression system, single-station smoke detectors and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 1 An electric deep fryer unit is not contained within the hood and is not protected by the hood fire suppression system. Additionally the unit does not shut down upon activation of the suppression system. NFPA, Fire Code, Chapters 50.1.1, 50.4.3.2, 50.4.4.3, 50.4.4.3.1, 50.4.6.1; and NFPA 96 Standard for Ventilation Control and Fire Protection of Commercial Cooking Equipment, Chapter 10.1.2	Equipment will be removed.	NA	11/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	St. Emilion Restaurant The St. Emilion Restaurant is a two-story structure classified as an existing assembly occupancy. Features of fire protection include a UL300 wet chemical fire suppression system, single-station smoke detectors and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 2 The dining room electrical outlet is missing the protective cover plate. NFPA 1, Fire Code, Chapter 11.1.10	The electrical plate will be replaced.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	St. Emilion Restaurant The St. Emilion Restaurant is a two-story structure classified as an existing assembly occupancy. Features of fire protection include a UL300 wet chemical fire suppression system, single-station smoke detectors and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 3 Extension cords are used as a substitute for permanent wiring in the kitchen area. NFPA, Fire Code, Chapter 11.1.7.6	Extension cords will be removed.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Blue House 800 Clifton Street The Blue House is a one-story structure classified as an existing business occupancy. Features of fire protection include single-station, battery operated smoke detectors and portable fire extinguishers. Illuminated exit signs are provided.	NA	VIOLATION 1 There are interconnected power strips in room 101. NFPA 1, Fire Code, Chapter 11.1.6.2	Power strips will only be plugged into wall outlets.	NA	12/31/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Blue House 800 Clifton Street The Blue House is a one-story structure classified as an existing business occupancy. Features of fire protection include single-station, battery operated smoke detectors and portable fire extinguishers. Illuminated exit signs are provided.	NA	VIOLATION 2 The side exit door will not open, it appears to be painted shut. The forces required to open the door by manual means shall not exceed 15 lbs to release the latch, 30 lbs to set the door in motion, and 15 lbs to open the door to the minimum required width. These forces shall be applied at the latch stile. NFPA 1, Fire Code, Chapter 14.5.1.5.1	Door will be repaired to open easily.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Blue House 800 Clifton Street The Blue House is a one-story structure classified as an existing business occupancy. Features of fire protection include single-station, battery operated smoke detectors and portable fire extinguishers. Illuminated exit signs are provided.	NA	VIOLATION 3 The garage located under the house is used for storage of combustible materials and lacks a fire rated separation from the first floor. The room ceiling is exposed wood floor joists and exposed wood flooring. NFPA 1, Fire Code, Chapter 10.19.6; and NFPA 101, Life Safety Code, Chapter 8.7.1.1	Combustible materials will be removed.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Former - Daycare Building (3620 Modlin) The Former Daycare Building is a single-story structure currently classified as an existing business occupancy. Features of fire protection include a fire alarm and detection system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting. (Currently the building is temporarily being used as an office and may be a daycare again in the future.)	NA	VIOLATION 1 The Kitchen UL300 suppression system lacks a current inspection tag. The last inspection was conducted in February 2015. NFPA1, Fire Code, Chapter 4.5.8.1	Kitchen suppression system will either be inspected properly or kitchen will be removed.	NA	4/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Former - Daycare Building (3620 Modlin) The Former Daycare Building is a single-story structure currently classified as an existing business occupancy. Features of fire protection include a fire alarm and detection system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting. (Currently the building is temporarily being used as an office and may	NA	VIOLATION 2 The class K portable fire extinguisher is missing from its mounting location. NFPA1, Fire Code, Chapter 4.5.8.1	Fire extinguisher will be mounted properly.	NA	3/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Former - Daycare Building (3620 Modlin) The Former Daycare Building is a single-story structure currently classified as an existing business occupancy. Features of fire protection include a fire alarm and detection system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting. (Currently the building is temporarily being used as an office and may	NA	VIOLATION 3 In room 3 the center cubical has interconnected power strips. NFPA 1, Fire Code, Chapter 11.1.6.2	Power strips will only be plugged into wall outlets.	NA	11/2/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Former - Daycare Building (3620 Modlin) The Former Daycare Building is a single-story structure currently classified as an existing business occupancy. Features of fire protection include a fire alarm and detection system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 4 Access to the manual fire alarm pull stations are blocked by photocopy machines in the following locations. - Room 2 (Room 2 Corrected at the time of the inspection) - Room 5 NFPA 1, Fire Code, Chapter 13.7.1.4.8.7	Copy machines will be relocated.	NA	12/7/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Sleep Lab (3632 Modlin Street) The Sleep Lab is a two-story structure classified as an existing business occupancy. Features of fire protection include battery operated single-station smoke detectors and portable fire extinguishers. The building is equipped with illuminated exit signs emergency lighting.	NA	VIOLATION 1 In room 106 an electrical outlet is missing the protective cover plate. NFPA 1, Fire Code, Chapter 11.1.10	Outlet cover plate will be replaced.	NA	1/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Sleep Lab (3632 Modlin Street)\nThe Sleep Lab is a two-story structure classified as an existing business occupancy. Features of fire protection include battery operated single-station smoke detectors and portable fire extinguishers. The building is equipped with illuminated exit signs emergency lighting.	NA	VIOLATION 2\nThe fire doors separating the egress stairwell exit enclosure from the first floor are propped in the open position.\nNFPA 1, Fire Code, Chapter 12.4.6.3.2	Doors will be closed and occupants trained to keep doors closed.	NA	12/9/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Police Services and Parking Garage (3600 Mattison Ave)\nThe Police Services and Parking Garage building consists of a four-story open parking structure and a single story police building. The building is classified as a mixed occupancy consisting of existing business and existing storage. Features of fire protection in the parking garage are limited to a standpipe system. Illuminated exit signs and emergency lighting are provided in the stairwells. The Police building has a fire sprinkler system, fire alarm system and portable fire extinguishers. The building is equipped with Illuminated exit signs and emergency lights.	NA	VIOLATION 1\nThe parking garage lacks portable fire extinguishers.\nNFPA 1, Fire Code, Chapter 13.6.2	Extinguishers will be installed throughout the building.	NA	3/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Police Services and Parking Garage (3600 Mattison Ave)\nThe Police Services and Parking Garage building consists of a four-story open parking structure and a single story police building. The building is classified as a mixed occupancy consisting of existing business and existing storage. Features of fire protection in the parking garage are limited to a standpipe system. Illuminated exit signs and emergency lighting are provided in the stairwells. The Police building has a fire sprinkler system, fire alarm system and portable fire extinguishers. The building is equipped with Illuminated exit signs and emergency lights.	NA	VIOLATION 2\nThe Police Department report writing room has an extension cord connected to a power strip.\nNFPA 1, Fire Code, Chapter 11.1.6.2	Extension cord will be removed and power strip connected to a wall outlet.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center\nThe Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 1\nThere are unsealed penetrations in the following rooms.\n- 6E2\n- 6StairA\n- 5CM1\n- 4CM1\n- 3StairB\n- C3M1\n- 2E1\n- 2CM1\n- 2E2\n- 2ST1\n- 1S T1\n- 1CM1	All penetrations will be properly sealed.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center\nThe Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 2\nThere are unused openings in the electrical panels in the following rooms.\n- 6E2\n- 5E1\n- Riser room\n- Penthouse air handler	All panel openings will have covers replaced.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center\nThe Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 3\nThere are appliances that are plugged into a surge protector rather than directly into the wall outlet in the following rooms.\n- 614\n- 591\n- 594\n- 495	All appliances will be plugged directly into wall outlets. Outlets will be installed if necessary.	NA	1/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center The Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 4 There are sprinkler escutcheons missing or damaged in the following locations. - Room 621 - Room 201 - First floor parking garage NFPA 1, Fire Code, Chapter 4.5.8.1	Sprinkler equipment will be repaired or replaced.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center The Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 5 The exit sign on the 6th floor, near the stair is not illuminated. NFPA 1, Fire Code, Chapter 4.5.8.1	The exit sign will be repaired or replaced.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center The Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 6 Surge protectors are daisy chained in the following locations. - 5th floor main lobby - Hallway near room 594 - 311 cubicle NFPA 1, Fire Code, Chapter 11.1.6.2	All surge protectors will be plugged directly into wall outlets.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center The Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 7 The fire door near room 523 is damaged. NFPA 1, Fire Code, Chapter 12.4.6.9.2	The fire doors will be repaired or removed if it is determined they are no longer necessary.	NA	4/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center The Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 8 The fire door near room 451 is obstructed by the carpet and will not close properly. NFPA 1, Fire Code, Chapter 4.5.8.1	The fire doors will be repaired or removed if it is determined they are no longer necessary.	NA	12/23/2016 Revised 05/01/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center The Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 9 The fire door near room 584 requires more than 15 pounds to open. The forces required to open the door by manual means shall not exceed 15 lbs to release the latch, 30 lbs to set the door in motion, and 15 lbs to open the door to the minimum required width. These forces shall be applied at the latch stile. NFPA 1, Fire Code, Chapter 14.5.1.5.1	The fire doors will be repaired or removed if it is determined they are no longer necessary.	NA	1/31/2017 Revised 05/01/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center The Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 10 The Fire Department Connection (FDC) is obstructed at the front of the building. NFPA 1, Fire Code, Chapters 13.1.3, 13.1.4; and 13.1.4.1	A clear path will be created to the FDC.	NA	12/31/2016 Revised 05/10/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center The Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 11 The junction box in the penthouse air handler room is missing the cover. NFPA 1, Fire Code, Chapter 11.1.10	Junction box cover will be replaced.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Patient Care Center The Patient Care Center is a six-story structure classified as an existing business occupancy. Features of fire protection include a fire sprinkler system, fire alarm system, and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and an emergency generator.	NA	VIOLATION 12 The sprinkler heads in the following locations have been altered or were inappropriately installed and will not function properly when activated. - 5th floor north lobby - Hall near room 594 NFPA 1, Fire Code, Chapter 4.5.8.1	Sprinkler equipment will be repaired or replaced.	NA	2/28/2017 Revised 05/01/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Student Services Building (1002 Montgomery) The Student Services Building is a two-story structure classified as an existing business occupancy. Features of fire protection include a fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 1 There is an unsealed penetration in IT room 2E2. NFPA 1, Fire Code, Chapter 12.7.5.1	All penetrations will be properly sealed.	NA	12/31/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Founders Activity Center/PACE Building (3515 W. 7th St.) The Founders Activity Center/PACE Building is a two-story structure classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include single-station smoke detectors and portable fire extinguishers. The building is equipped with illuminated exit signs.	NA	VIOLATION 1 An extension cord is used as a replacement for permanent wiring at the second floor reception desk. NFPA 1, Fire Code, Chapter 11.1.7.6	The extension cord will be removed.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Founders Activity Center/PACE Building (3515 W. 7th St.) The Founders Activity Center/PACE Building is a two-story structure classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include single-station smoke detectors and portable fire extinguishers. The building is equipped with illuminated exit signs.	NA	VIOLATION 2 The group exercise room rear exit is partly blocked by a rack for free weights. NFPA 1, Fire Code, Chapters 4.4.3.1.1 and 14.4.1	Weight rack will be relocated.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Founders Activity Center/PACE Building (3515 W. 7th St.) The Founders Activity Center/PACE Building is a two-story structure classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include single-station smoke detectors and portable fire extinguishers. The building is equipped with illuminated exit signs.	NA	VIOLATION 3 The landing outside the cardio room east exit door has a piece of rebar sticking out of the concrete creating a tripping hazard. NFPA 1, Fire Code, Chapters 4.4.3.1.1 and 14.4.1	Rebar will be removed.	NA	12/23/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Founders Activity Center/PACE Building (3515 W. 7th St.) The Founders Activity Center/PACE Building is a two-story structure classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include single-station smoke detectors and portable fire extinguishers. The building is equipped with illuminated exit signs.	NA	VIOLATION 4 Room 203 door is equipped with a key lock and if locked occupants do not have access to the secondary exit from the second floor. NFPA 1, Fire Code, Chapters 14.5.2.1 and 14.5.2.3	Door hardware will be replaced to prevent anyone from being locked in the room.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	7th Street Strip The 7th Street Strip Building is a one-story structure classified as an existing business occupancy. Features of fire protection include single-station smoke detectors. The building is equipped with illuminated exit signs emergency lighting. Note: At the time of the inspection only unit 3609 was occupied the other sections of the building are undergoing renovations.	NA	VIOLATION 1 In the corridor closet O2 bottles are stored with an artificial Christmas tree. NFPA 1, Fire Code, Chapter 4.1.3.3.2.1	Christmas tree will be removed.	NA	12/31/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	3633 W. 7th Street - Professional and Continuing Education The 3633 W. 7th Street building is a one-story structure classified as an existing business occupancy. Features of fire protection include a fire alarm system with smoke detection and portable fire extinguishers. Illuminated exit signs are provided.	NA	VIOLATION 1 The fire alarm system lacks a current inspection label. The last inspection was conducted in July 2015. NFPA 1, Fire Code, Chapter 4.5.8.1	Inspection tags will be properly installed.	NA	12/5/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	FEB/General Services Building The FEB/General Services Building is a one-story structure classified as an existing business occupancy. Features of fire protection include a complete fire alarm system, full fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 1 The installation label is missing on the fire alarm panel. NFPA 1, Fire Code, Chapter 4.5.8.1	Labels will be properly installed.	NA	12/5/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	FEB/General Services Building The FEB/General Services Building is a one-story structure classified as an existing business occupancy. Features of fire protection include a complete fire alarm system, full fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 2 There are combustible materials stored around the gas water heater in room 1J1. NFPA 1, Fire Code, Chapter 10.19.5.	Combustible materials will be removed.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	SEM Building The SEM Building is a one-story structure classified as an existing business occupancy and used as a clinic. Features of fire protection include single station battery operated smoke alarms and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 1 The east exterior exit door by room 139 is a marked exit with an illuminated exit sign but has a sign on the door stating not an exit. (Corrected at the time of the inspection) NFPA 1, Fire Code, Chapter 4.5.8.1	Corrected.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	May Building The May Building is a single story structure classified as an existing business occupancy and is used as a clinic. Features of fire protection include single station battery operated smoke alarms and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 1 The exit signs throughout the building are not illuminated. NFPA 1, Fire Code, Chapter 4.5.8.1	Exit signs will be repaired or replaced.	NA	1/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	May Building The May Building is a single story structure classified as an existing business occupancy and is used as a clinic. Features of fire protection include single station battery operated smoke alarms and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 2 The junction box in the room 1M1 is missing the cover. NFPA 1, Fire Code, Chapter 11.1.10	Junction box cover will be installed.	NA	1/31/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	May Building The May Building is a single story structure classified as an existing business occupancy and is used as a clinic. Features of fire protection include single station battery operated smoke alarms and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 3 There are missing ceiling tiles in room 137. NFPA 1, Fire Code, Chapter 13.7.4.3.9	Ceiling tiles will be replaced.	NA	12/23/2016	Closed
External	Hartford Steam Boiler Inspection and Insurance Company (HSB)	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Loss Prevention Report	UNT	6 reports/audits performed. For more detailed information please see the reports from Risk Management.	NA	NA	NA	NA	NA	N/A
External	Hartford Steam Boiler Inspection and Insurance Company (HSB)	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Loss Prevention Report, Healthcare Risk Control	UNTHSC	2 reports/audits performed; no findings identified. For more detailed information please see the reports from Risk Management.	NA	NA	NA	NA	NA	N/A
External	State Office of Risk Management	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Risk Management Program Review Report	UNT	17-11-01 Safety: Fire Safety: Portable Fire Extinguishers (Frisco Campus) During this RMPR, SORM noted that the portable fire extinguishers on the Frisco Campus lacked an indication that they are being inspected monthly, as required by the Life Safety Code.	NA	SORM recommends that UNT communicate with the building owner/maintenance personnel to ensure that these inspections are occurring, as required. Inspections must be documented either on each extinguisher's tag or in a separate database or log. References: NFPA-101 (2015), "Life Safety Code," Chapters 39.3.5, 9.9; NFPA-10 (2013), "Standard for Portable Fire Extinguishers," Chapters 7.2.1.2, 7.2.1.2.1, 7.2.2	UNT will communicate with building owner to ensure that those inspections are occurring.	Shauna Barbato, Assistant Director	1/27/2017	Closed
External	State Office of Risk Management	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Risk Management Program Review Report	UNT	17-11-02 Safety: Emergency Preparedness: Shelter-in-Place Drill (Frisco Campus) During this RMPR, SORM noted that a shelter-in-place drill had not yet been conducted for this location.	NA	SORM recommends that UNT conduct a drill for this location to include the students to the degree that this is feasible. Identifying the occupancy of specific locations for a shelter in place event prior to an event is good risk management practice and can help improve the current plan in place. Reference: SORM, RMTSA Guidelines, Volume III, Section Two, Chapter 6, Subchapter 6.5	UNT will conduct shelter-in-place drills before the end of the spring semester.	Shauna Barbato, Assistant Director	4/30/2017	Closed
External	State Office of Risk Management	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Risk Management Program Review Report	UNT	17-11-03 Safety: Fire Safety: Combustible Materials Storage (Frisco Campus) During this RMPR, SORM noted that there were combustible materials such as cardboard boxes and filters being stored beneath an emergency egress stairwell.	NA	SORM recommends that UNT work with the landlord to remove these combustible materials from this area, in accordance with the Fire Code, as referenced below. Reference: NFPA-1 (2015), "Fire Code," Chapter 10.19.4	All combustible materials have been removed.	Shauna Barbato, Assistant Director	12/16/2016	Closed
External	State Office of Risk Management	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Risk Management Program Review Report	UNT	17-11-04 Safety: Hazard Communication: Safety Data Sheets and Eyewash Station (Pohl Recreation Center (Denton Campus)) During this RMPR, SORM noted that in room #39, the "pool room" in the Pohl Recreation Center, there were hazardous chemicals being stored and utilized relative to the maintenance of the swimming pools. However, the Material Safety Data Sheets were not current and no eyewash station was present even though the MSDSs for these	NA	SORM recommends that the university install an eyewash station in this room and ensure that all the chemicals have their current Safety Data Sheets from the manufacturer or distributor, as required by federal law. References: OSHA, 29 CFR 1910.1200, "Hazard Communication;" OSHA, 29 CFR 1910.151 (c); ANSI/ISEA z358.1 (2014), "Standard for Emergency Eyewash and Shower Equipment"	UNT will install an eyewash station and update the SDS sheets.	Scott Dunkle, Program Director for Environmental Risk	2/28/2017	Closed
External	State Office of Risk Management	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Risk Management Program Review Report	UNT	17-11-05 Safety: Hazard Communication: Safety Data Sheets and Eyewash Solution (Union Building (Denton Campus)) During this RMPR, SORM noted that in Paint Room #121 in the Union Building, paints and other hazardous chemicals were being stored. However, there were no Safety Data Sheets present for these	NA	SORM recommends that the university maintain SDS's for all chemical substances in the room, and ensure that any groups using the room temporarily possess and follow the instructions of the SDS's for the hazardous substances they will be using. The university should measure the distance from the room to the	UNT will install a mobile eyewash station and add SDS sheets for any hazardous materials.	Scott Dunkle, Program Director for Environmental Risk	2/28/2017	Closed
External	State Office of Risk Management	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Risk Management Program Review Report	UNT	17-11-06 Safety: Fire Safety: Avesta Kitchen (Union Building (Denton Campus)) During this RMPR, SORM noted that in the "Avesta" kitchen in the Union Building several metal caps were hanging from the fire-suppression nozzle heads, and some nozzles were missing their "O-rings." This indicates a level of grease accumulation that will prevent the fire suppression system from operating as intended during a fire. Additionally, it was noted that the manual activation ("pull") stations were not marked, as required by the Fire Code.	NA	SORM recommends that the university mark the pull stations to indicate which part of the system each one controls, and establish a cleaning schedule for the nozzle heads such that grease does not accumulate in them in significant amounts. References: NFPA-1 (2015), "Fire Code," Chapters 50.4, 50.4.7.1, 50.5.6, 50.5.6.1, 50.5.6.3	O-rings will be replaced on fire-suppression nozzles and all metal caps will be inspected to ensure nozzles are positioned correctly. A cleaning schedule will be established to ensure the fire-suppression nozzle heads do not accumulate a significant amount of grease. The manual activation ("pull") stations will be marked to indicate which part of the system each one controls.	Vickie Coffey, Health and Food Safety Officer	2/28/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Office of Risk Management	Fiscal Year 2017	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNTHSC	17-10-02 Safety: Electrical Safety: Open Junction Boxes (EAD Building, Rooms 3M4, 5M3) SORM noted during the consultation that junction boxes in rooms 3M4 and 5M3 in the EAD Building contained uncovered ("open") junction boxes.		17-10-02 Safety: Electrical Safety: Open Junction Boxes (EAD Building, Rooms 3M4, 5M3) SORM recommends that the university cover these junction boxes as required by the National Electrical Code, referenced below. Reference: NFPA-70 (2017), "National Electrical Code," Chapter 3, Article 314.28 C	The electricians are checking all junction boxes for covers.	Matthew Moncus, Director for the Safety Office	12/8/2016	Closed
External	State Office of Risk Management	Fiscal Year 2017	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNTHSC	17-10-03 Safety: Electrical Safety: Electrical Panelboards (EAD Building, room 6M5) SORM noted during the consultation that in room 6M5 of the EAD Building, some of the circuit breakers appeared to be warmer than normal and the circuit breakers were not labeled to indicate what they controlled. These panelboards were: 6LN1, 6LN2, 6LN4, 6LN8, and 6LN9. Of specific concern were circuit breakers 14, 16, and 18 in these panelboards.		17-10-03 Safety: Electrical Safety: Electrical Panelboards (EAD Building, room 6M5) SORM recommends that the university determine (either via maintenance staff or with the contracted vendor(s)) what each circuit breaker controls and label it as such on the panelboard manifest, as required by the below-referenced National Electrical Code. Reference: NFPA-70 (2017), "National Electrical Code," Chapter	The electricians are evaluating the loads of each of these panelboards and labeling them appropriately.	Matthew Moncus, Director for the Safety Office	1/31/2017	Closed
External	State Office of Risk Management	Fiscal Year 2017	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNTHSC	17-10-04 Safety: Fire Safety: Combustible Materials in Mechanical Rooms (EAD Building, room 8M6) SORM noted during the consultation that in mechanical room 8M6 of the EAD Building, the university was storing combustible materials.		17-10-04 Safety: Fire Safety: Combustible Materials in Mechanical Rooms (EAD Building, room 8M6) SORM recommends that the university ensure that no combustible materials are stored in mechanical rooms, except for materials and supplies for the operation and maintenance of the equipment in the room, as per the below-referenced Fire Code. Reference: NFPA-1 (2015), "Fire Code," Chapters 10.18.5.1 and 10.18.5.2	Materials have already been removed.	Matthew Moncus, Director for the Safety Office	12/2/2016	Closed
External	State Office of Risk Management	Fiscal Year 2017	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNTHSC	17-10-05 Safety: Fire Safety: Electrical Panelboard Cleaning (PCC Building, room 1E1) SORM noted during the consultation that in the Patient Care Center (PCC Building), room 1E1, there is a significant accumulation of dust, including within the electrical panelboards located in this room.		17-10-05 Safety: Fire Safety: Electrical Panelboard Cleaning (PCC Building, room 1E1) SORM recommends that the university establish a cleaning schedule for this room and these electrical panelboards such that dust does not accumulate to a significant degree, as required by the OSHA standard referenced below. Reference: OSHA, 29 CFR 1910.303(b)(1)	Cleaning will be included as a part of regular maintenance on the panelboards.	Matthew Moncus, Director for the Safety Office	1/31/2017	Closed
External	Tarrant County	Fiscal Year 2017	NA	Governance and Regulatory Compliance	On-Site Fiscal Monitoring Review	UNTHSC	Tarrant County reviewed all expenditures for May-June 2016. No findings or recommendations.	NA	None	None	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Health Resources and Services Administration (HRSA)	Fiscal Year 2017	NA	Governance and Regulatory Compliance	On-Site Fiscal Program Monitoring Review	UNTHSC	The primary scope of this on-site visit was to review program objectives and progress. OGCM met with HRSA for 30 minutes making introductions and providing a brief overview of organization and processes.	NA	None	None	NA	NA	N/A
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Rawlings Hall

Rawlings Hall is a four story new dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 1

The corridor fire doors by room 266 B do not close and latch properly.
NFPA 1, Fire Code, Chapter 12.4.6.9.2(6) and (8) | UNT will repair doors to latch properly. | NA | 2/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Rawlings Hall

Rawlings Hall is a four story new dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 2

Unsealed or improperly sealed penetrations are present in the following locations.
- Room 355 Security closet
- Apartment 280 Hole in ceiling by entrance door
- Room 412 unsealed and improperly sealed mineral wool not | UNT will properly seal penetrations. | NA | 2/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Rawlings Hall

Rawlings Hall is a four story new dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 3

Multipurpose room 270 A/B has an occupant load in excess of 49 people and lacks the required exit signs.
NFPA 1, Fire Code, Chapters 20.1.4.7.1 and 14.14.1.1 | UNT will install exit signs | NA | 2/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Crumley Hall

Crumley Hall is a three-story mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 1

There is a dead end corridor on both the second and third floors that exceed the allowable distance of 50 feet. The corridors measured 64 feet long. On the second floor rooms 228 and 229 cannot be normally occupied. The third floor rooms 328 and 329 cannot be normally occupied due to the excessive dead-end corridor distance. Note: Rooms no longer being used. | Completed. Rooms are no longer being used. | NA | 12/23/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Crumley Hall

Crumley Hall is a three-story mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 2

The stairwells have HVAC vent ducts penetrating the exit enclosure in approximately 12 locations.
NFPA 1, Fire Code, Chapter 14.3.1(10) | Completed. Vents are closed. | NA | 12/23/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton | UNT | Crumley Hall

Crumley Hall is a three-story mixed occupancy consisting of existing | N/A | Finding 3

Paneling is applied to the walls located in the first floor business | UNT will replace paneling. | NA | 4/3/2017 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Crumley Hall Crumley Hall is a three-story mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 4 The First floor A/C 3 room has an unsealed floor penetration. NFPA 1, Fire Code, Chapter 12.7.5.1	UNT will seal penetrations.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Crumley Hall Crumley Hall is a three-story mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 5 The door separating the business occupancy from the dormitory occupancy lacks a fire rating. Provide documentation this door is not located in a fire wall. NFPA 1, Fire Code 6.1.14.4.1(a)	UNT will provide documentation.	NA	8/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Crumley Hall Crumley Hall is a three-story mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 6 The stairwell fire door on the third floor center stairwell has a continuous hinge and does not have UL listing information on hinge NFPA 1, Fire Code, Chapters 12.7.3.1, 12.7.3.2.2 and 12.7.3.2.3	UNT will label the hinge.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Clark Hall Clark Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 1 Fire doors in the following locations are damaged or missing parts. - B wing third floor stairwell door holes in door - B wing third floor broken wired glass panel - B wing second floor holes in door - Corridor fire door by room 146 missing latch plate and holes in	UNT will repair doors and/or replace missing parts.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Clark Hall Clark Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 2 HVAC vents for the building system are located in the stairwells. (6 stairwells x 3 floors) NFPA 1, Fire Code, Chapter 14.3.1 (10) (d)	Completed. All vents have been sealed.	NA	12/23/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Clark Hall Clark Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 3 Unsealed or improperly sealed penetrations are present in the following locations. - C wing south stairwell unsealed penetration conduit for smoke detector - Custodial closet A wing - Corridor by room 379 hole in ceiling - Mechanical room A/C 7 improper material used to seal penetrations NFPA 1, Fire Code, Chapter 12.7.5.1	UNT will seal penetrations.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Clark Hall Clark Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 4 The First floor corridor fire door by mechanical room A/C 3 has a ventilation grate cut in the bottom half of the door. The door is no longer a UL listed fire door assembly. Additionally the door is missing the door latch cover plate. NFPA 1, Fire Code, Chapters 12.4.6.9.1 and 12.4.6.9.2(10) (4)	UNT will replace door.	NA	8/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 1 Unsealed or improperly sealed penetrations are present in the following locations. - Room A743 Several unsealed penetrations - Room A763A Several unsealed penetrations - Mechanical room 643A Several unsealed penetrations - Mechanical room 641A Unsealed sprinkler pipe and - Electrical room next to 641A floor conduit sealed with non-fire	UNT will seal penetrations.	NA	5/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 3 The corridor sprinkler head by room 236A is missing the escutcheon. NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will order new escutcheons, may have to replace sprinkler heads if escutcheons cannot be located due to sprinkler head age	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 4 The cafeteria has a posted occupant load of 203 people. The main entrance doors have keyed deadbolts with thumb latches. Doors serving occupant loads of 100 or more shall be supplied with panic hardware or fire exit hardware only. NFPA 1, Fire Code, Chapter 14.5.3.4.2	UNT will install panic hardware.	NA	4/3/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 5 The kitchen flame broiled grill is on wheels and lacks an approved method to insure the appliance is in the approved design location. NFPA 1, Fire Code, Chapter 50.6.1.2.3.1	Seal tech will install stops to position the equipment.	NA	4/3/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 6 Pizza conveyer type oven is open and produces grease laden vapors and is not protected by the UL-300 Wet chemical system. NFPA 1, Fire Code, Chapter 50.4.3.2	UNT will evaluate the best course of action for completion.	NA	8/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 7 The pizza conveyer oven is not located under the vent a hood as required. NFPA 1, Fire Code, Chapter 50.2.1.1	UNT will evaluate the best course of action for completion.	NA	8/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated	N/A	Finding 8 The storage room located next to the boiler room off the loading is not protected by the building fire sprinkler system. NFPA 1, Fire Code, Chapter 13.3.1.2 and 13.3.2.26.2	UNT will add sprinkler coverage.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 9 The sprinkler system hydraulic calculation plate is unreadable. NFPA 1, Fire Code, Chapter 13.3.3.2	UNT will have the plate re-made.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-B Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 1 Sprinkler heads are missing the escutcheons in the following locations. - Room 801B - Laundry room 719B two heads NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will order new escutcheons, may have to replace sprinkler heads if escutcheons cannot be located due to sprinkler head age.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-B Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 2 Unsealed or improperly sealed penetrations are present in the following locations. - Mechanical room 522B non fire rated yellow spray foam used - Mechanical room 402B non fire rated yellow spray foam used - Storage room 301B hole in ceiling NFPA 1, Fire Code, Chapter 12.7.5.1	UNT will seal penetrations.	NA	5/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-B

Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 3

Both stairwells discharge into the building interior on the first floor. Not less than fifty percent of the exits shall discharge directly to the exterior of the building.
NFPA 1, Fire Code, Chapter 14.11.2(1) | UNT will evaluate the best course of action for completion. | NA | 8/31/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Maple Hall

Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 1

The following corridors have fiberglass reinforced plastic (FRP) ceiling panels installed in the drop ceiling grids. Documentation was not available at the time of the inspection that FRP ceiling tiles meet class A or B interior finish requirements for use in corridors.
- F wing second floor
- B wing first floor
- B wing second floor
- C wing second floor
- C wing first floor
- A wing second floor
- D wing first floor
- D wing second floor
- D wing third floor | FRP will be replaced w/acoustical ceiling tile | NA | 8/31/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Maple Hall

Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 2

Unsealed or improperly sealed penetrations are present in the following locations.
- FC-2 Mechanical room non rated yellow spray foam
- F220 IT room 4 inch conduit floor and ceiling
- E226 IT room 4 inch conduit floor and ceiling
- A/C H8 room F321 floor non rated yellow spray foam
NFPA 1, Fire Code, Chapter 12.7.5.1 | UNT will seal penetrations. | NA | 4/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Maple Hall

Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 3

Stairwell fire rated doors at the following locations have holes in the door.
- Stairwell C third floor
- Stairwell D second floor
NFPA 1, Fire Code, Chapter 12.4.6.9.1 and 12.4.6.9.2(1) | UNT will seal hole in doors. | NA | 4/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Maple Hall

Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | N/A | Finding 4

Mechanical room B132 has an extension cord wired into the HVAC controller to supply power to the unit.
NFPA 1, Fire Code, Chapter 11.1.2 | UNT will replace extension cord with a permanent solution. | NA | 4/1/2017 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 5 The corridor fire door by room C123 has a ventilation grate installed in the bottom of the door. NFPA 1, Fire Code, Chapter 12.4.6.9.1 and 12.4.6.9.2(10)	UNT will replace door.	NA	4/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 6 Stairwell signage is missing in the following locations. Stairwell signs are not required by code in this existing building however since signs have been installed they must be maintained. - D corridor south third floor - F wing west stairwell third floor - A wing west stairwell third floor - A wing south stairwell second floor	UNT will replace signs.	NA	5/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Mozart Hall Mozart Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 1 The center stairwell first floor has an unsealed penetration around the security camera wire. NFPA 1, Fire Code, Chapter 12.7.5.1	UNT will seal the penetration.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 1 Fire extinguishers in the following locations lack a current annual inspection tag. - Storage room 2162 last inspection January 2008 - Laundry room 1116 last inspection July 2009 - Room 3207 last inspection June 2013 - Storage room 3280 last inspection September 2014 - IT room 2250 no inspection tag on extinguisher, year of	Completed. All extinguishers have been removed.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 2 The fire alarm control panel is displaying the following trouble signals. ⬚ Missing detector ⬚ Pre-alarmF1 #1 elevator ⬚ Mechanical room 1176 NFPA 1, Fire Code, Chapter 4.5.8.1	Completed. UNT replaced detector and reset panel.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 3 The corridor travel distances between fire alarm pull stations exceeds the maximum 200 feet travel distance between pull stations. Corridor distance was measured to be 366 feet. NFPA 1, Fire Code, Chapter 13.7.1.4.8.5	Completed. UNT installed pull station.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 5 Unsealed or improperly sealed penetrations are present in the following locations. - Fire pump room unsealed penetrations - Custodial closet room 4116 unsealed penetrations - Storage room 4152 unsealed penetrations - Custodial closet room 44176 unsealed penetrations	UNT will seal penetrations.	NA	5/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 6 Covers are missing off electric door controller panels and splice boxes for the exhaust controls in mechanical room 2280. NFPA 1, Fire Code, Chapter 11.1.10	UNT will replace covers.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 7 Housing security room located off mechanical room 2280 has a power strip plugged into a UPS. NFPA 1, Fire Code, Chapter 11.1.6.2	UNT will develop a permanent solution.	NA	5/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 8 In room 2250 an extension cord is used to power a UPS unit. NFPA 1, Fire Code, Chapter 11.1.7.6	UNT will develop a permanent solution.	NA	5/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 9 The first floor elevator lobby fire doors lack vertical bottom rods and floor latching points or fire pins. (4 sets) NFPA 1, Fire Code, Chapter 12.4.1; and NFPA 80 Standard for Fire Doors and Other Opening Protectives, Chapter 4.6.3.1	UNT will replace vertical bottom rods and add floor latching points.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 10 Mechanical room 2280 has storage of materials not related to mechanical equipment operation. These items include but not limited to mop buckets, mops, paint, furniture, ceiling tiles. NFPA 1, Fire Code, Chapter 10.19.5.1	UNT will remove those materials.	NA	8/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Honors Hall Honors Hall is a five-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 1 The penthouse attic area lacks sprinkler protection and is used for storage of combustible material. NFPA 1, Fire Code, Chapters 13.3.2.16.2 and 10.19.6	UNT will remove combustible material.	NA	8/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 1 The third floor elevator lobby doors do not latch. NFPA 1, Fire Code, Chapter 12.4.6.9.1 and 12.4.6.9.2(8)	UNT will adjust closure.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 2 Unsealed or improperly sealed penetrations are present in the following locations. - IT closet 324, 377 277,224, 124 4 inch conduits not sealed - Room 373 ceiling penetrations - Room H205 4 inch conduit not sealed - Six electrical rooms throughout the building 3/4 inch conduit not sealed NFPA 1, Fire Code, Chapter 12.7.5.1	UNT will seal penetrations.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 4 The third floor stairwell 3.2 panic bar lacks a label indicating the bar is UL listed fire exit hardware. NFPA 1, Fire Code, Chapter 14.5.3.4.2	UNT will install fire rated device.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 5 Stairwells are missing the stairwell identification signs in the following locations. - Stairwell 2.5 - Center stairwell first floor NFPA 1, Fire Code, Chapter 10.12.3.	UNT will add signage.	NA	3/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 6 In room 149 a new drop ceiling has been installed. The sprinkler heads have not been relocated below the new ceiling. NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will move sprinkler head into new ceiling.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 7 Elevator lobby fire doors are on electronic hold open devices and lack the required smoke detectors within five feet of the doors. NFPA 1, Fire Code, Chapter 14.5.4.1(3)	Completed. UNT installed smoke detectors.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	N/A	Finding 1 The three fire sprinkler risers are yellow tagged since December 2015. Tags state gauges, not replaced or 5 year calibration". NFPA 1, Fire Code, Chapter 13.3.3.2	Completed. UNT replaced gauges.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	N/A	Finding 2 Unsealed or improperly sealed penetrations are present in the following locations. - Telephone room unsealed ceiling and floor penetrations - Cable TV room unsealed ceiling and floor penetrations - Room ST3H - Corridor outside room 222 - Room A/C2A - Main electrical room first floor above main switch gear not properly sealed unapproved material NFPA 1, Fire Code, Chapter 12.7.5.1	UNT will seal penetrations.	NA	3/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	N/A	Finding 3 Emergency lights failed to operate when tested in the following locations. - Stairwell B third floor - Corridor by room 203 NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will repair or replace emergency lights.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	N/A	Finding 4 Sprinkler heads are missing escutcheons in the following areas. - Stairwell A third floor - Room ST3H NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will reinstall escutcheon.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	N/A	Finding 5 Fire doors in stairwell B on the first floor lack a UL listed fire rating label or label from another recognized testing lab. NFPA 1, Fire Code, Chapter 12.7.3.2.2	Install fire rated hardware	NA	5/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	N/A	Finding 6 Mechanical room and custodial closet are located off stairwell normally unoccupied spaces shall not enter into an exit enclosure. The mechanical room requires a one hour rated fire door separation from the exit enclosure NFPA 1, Fire Code, Chapter 14.3.1. (9) (10) and 14.3.1.9 (C)	UNT will evaluate the best course of action for completion.	NA	8/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	N/A	Finding 7 Storage located by room 227 has a single cylinder dead bolt lock installed with the key side located inside the room and a thumb latch on the exterior side. Occupants can be locked inside the room. NFPA 1, Fire Code, Chapters 4.4.3.1.2, 14.5.2.1 and 14.5.2.3	UNT will reverse door hardware.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Legends Hall Legends Hall is a four-story structure classified as existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 2 The sprinkler system hydraulic calculation place is missing from the riser. NFPA 1, Fire Code, Chapter 13.3.3.2	UNT will have hydraulic plates redone and installed.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Legends Hall Legends Hall is a four-story structure classified as existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 3 The penthouse area lacks sprinkler system coverage and is used for combustible storage. NFPA 1, Fire Code, Chapters 13.3.2.16.2 and 10.19.5.1	UNT will remove combustible storage.	NA	8/31/2017	Closed

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External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	N/A	Finding 2 The mechanical chase areas have unsealed or improperly sealed penetrations. (2014 Violation) NFPA 1, Fire Code, Chapter 12.7.5.1	UNT will seal penetrations.	NA	8/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	N/A	Finding 3 The emergency light failed to operate when tested in the Computing Center by main entrance. NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will repair or replace emergency light.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	N/A	Finding 4 The building lacks exterior emergency lighting for second floor egress. NFPA 1, Fire Code, Chapter 14.13.1.1(1); and NFPA 101, Life Safety Code, Chapters 31.2.9 and 7.9	UNT will add exterior lighting and exits signage.	NA	8/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	N/A	Finding 5 The fire alarm control panel is indicating troubles on the system. (Power supply) NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will repair power supply.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete	N/A	Finding 6 The computing center east exit store front glass doors have curtains installed on the doors making the doors blend in with the store front windows that also have curtains installed. NFPA 1, Fire Code, Chapter 14.4.2.1	Completed. UNT removed curtains.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete	N/A	Finding 7 Documentation was not available at the time of the inspection that the carpet installed on the walls in the computing center has been tested and approved for vertical wall application. Carpet installed on walls or ceilings shall meet class A requirements and in accordance with the requirements of NFPA 1 Fire Code. Manufactures documentation shall be supplied	UNT will evaluate the best course of action for completion.	NA	8/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies	N/A	Finding 1 Sprinkler protection is missing in the following locations. - Kitchen walk in Cooler #2 no sprinkler protection - Fire Pump room no sprinkler protection - RESNET room second floor off mechanical room A/C3 no sprinkler protection - Twelve mechanical rooms lack sprinkler protection under duct	UNT will add sprinkler protection.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	N/A	Finding 2 The east, west, north and south stairwells on floors one through three have a chase in the stairwell with cover plates that lack the required 1 hour fire rating. (14 locations) NFPA 1, Fire Code, Chapter 14.3.1(1)	UNT will replace access panels w/ fire rated panels.	NA	5/1/2017	Closed

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External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	N/A	Finding 3 The corridor smoke door by room 612 does not close properly. NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will adjust closure.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	N/A	Finding 4 The stairwells have HVAC vents penetrating the exit enclosure. (18 locations) NFPA 1, Fire Code, Chapter 14.3.1(10)	Completed. UNT sealed vents.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	N/A	Finding 5 The first floor east stairwell door has holes in the door from a previous hinge. NFPA 1, Fire Code, Chapter 12.4.6.9.2(1) (d)	UNT will seal holes in door or replace door.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	N/A	Finding 7 Unable to verify that the building is supplied with the required emergency lighting. NFPA 1, Fire Code, Chapter 14.13.1.1(1)	UNT will verify that the building is supplied with emergency lighting.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated	N/A	Finding 8 In the kitchen walk in cooler number 1 spray foam is on the sprinkler head. NFPA 1, Fire Code, Chapter 13.3.3.2	UNT will replace sprinkler head fixture.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	N/A	Finding 9 The kitchen commercial cooking appliances wet chemical suppression system has an enclosed appliance with a discharge nozzle located above it. The cooking appliances have been moved since the original installation and this nozzle no longer covers any open equipment. Upon discharge of the system this nozzle will spray wet chemical on the floor. NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will evaluate the best course of action for completion.	NA	8/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	N/A	Finding 11 The main mechanical room has an open electrical splice box. NFPA 1, Fire Code, Chapter 11.1.10	UNT will replace cover.	NA	2/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall

McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss. | N/A | Finding 1

Corridor smoke or fire doors in the following locations are held in the open position by electric hold open devices but lack the required smoke detectors located within five feet of the doors to activate door release in the event of a fire.
- Double smoke doors by SRID3
NFPA 1, Fire Code, Chapter 14.5.4.2(3) | Completed. UNT added smoke detectors. | NA | 12/23/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | McConnell Hall

McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss. | N/A | Finding 2

Unsealed or improperly sealed penetrations are present in the following locations.
- Room A/C 7 Unsealed and unapproved yellow spray foam used
- Room A/C 9 unapproved yellow spray foam used
- Room A/C 6 unapproved yellow spray foam used
- Room A/C 5 has an 18"x18' hole in wall covered with plywood and unapproved yellow spray foam used
NFPA 1, Fire Code, Chapter 12.7.5.1 | UNT will seal penetrations. | NA | 3/1/2017 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | McConnell Hall

McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss. | N/A | Finding 3

Unable to verify building is equipped with the required emergency lighting.
NFPA 1, Fire Code, Chapter 14.13.1.1(1); and NFPA 101, Life Safety Code, Chapter 29.2.9.1 | Completed. UNT added sticker to fixture stating emergency light. | NA | 12/23/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029B | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | McConnell Hall

McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss. | N/A | Finding 4

The MAC room lacks emergency lighting.
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NFPA 1, Fire Code, Chapter 14.13.1.1(1); and NFPA 101, Life Safety Code, Chapter 29.2.9.1 | Completed. UNT added emergency lighting. | NA | 12/23/2016 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 5 The first floor corridor fire doors have an electronic locking device installed. Documentation was not available to indicate the device is UL listed for use on fire doors. NFPA 1, Fire Code, Chapter 14.5.2.6(6)	Completed. UNT added rating.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 6 The stage lighting wires have a section where the plug has been pulled away from the outer protective sheath exposing the wiring. NFPA 1, Fire Code, Chapter 11.1.2	UNT will replace wiring.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 7 The stand-pipe system lacks an annual inspection tag. NFPA 1, Fire Code, Chapter 13.2.3.3	UNT will inspect stand-pipe system.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 9 Room A140A is being used as a wood shop. Saw dust was observed on work benches and the floor. This room is located directly off an assembly space and lacks the required two hour rated construction separation between industrial occupancy and assembly occupancy. Discontinue use of this room as a wood shop or other industrial type occupancy. NFPA 1, Fire Code, Chapter 6.1.14.4.1	AHJ will need to determine outcome.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 10 In room AC6 permanent wiring has been abandoned in place, it is undetermined if the wiring is live or terminated. NFPA 1, Fire Code, Chapter 11.1.4	UNT will remove wiring.	NA	2/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 11 In McConnell Café the designated exit is marked with signage that states "DO NOT GO THROUGH THIS DOOR". NFPA 1, Fire Code, Chapter 4.5.8.1	Signage to read "Emergency Access Only"	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 2 Corridor smoke or fire doors in the following locations are held in the open position by electric hold open devices but lack the required smoke detectors located within five feet of the doors to activate door release in the event of a fire. - Corridor smoke door third floor by room A325 - Corridor smoke door by room C221 - Corridor fire door by room A201 - Corridor smoke door by room B205 - Corridor fire door by room B222 - Corridor fire door by room B101 NFPA 1, Fire Code, Chapter 14.5.4.2(3)	Completed. Added smoke detectors.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 3 Fire door assemblies in the following areas lack UL listed fire rating labels or labels from another recognized testing lab. - Fire door and frame fourth floor - Fire door B wing west stairwell third floor - Fire door second floor "B" wing NFPA 1, Fire Code, Chapter 12.7.3.2.2 and 12.7.3.1	UNT will rate doors.	NA	8/31/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 4 Sprinkler protection is missing in the following locations. - Electrical room D458 - Electrical closet D wing - Sherwood lounge storage closet - Second floor IT closet - Second floor electrical room by dumb waiter - Second floor" B" wing IT room - First floor electrical room A wing	UNT will add sprinkler coverage.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 5 Unsealed or improperly sealed penetrations are present in the following locations. - Room D460 unsealed penetrations - Custodial room across from room 2029 unsealed penetrations - "D" wing electrical closet unsealed penetrations - Storage room by room B310 unsealed penetrations - Room 2073 unsealed and improperly sealed penetrations floor, ceiling and wall	UNT will seal penetrations.	NA	5/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 7 On "A" wing, the third floor corridor lacks an adequate number of emergency lighting units. NFPA 1, Fire Code, Chapter 14.13.1.1; and NFPA 101, Life Safety Code, Chapters 29.2.9.1 and 7.9.2.1	UNT will install additional emergency lighting.	NA	2/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 8 Fire and smoke doors in the following areas do not close properly. - Corridor smoke door by room A325 - Fourth floor stairwell fire door "D" wing - Corridor smoke door by room C301 - Near B222 - Near A201 - Near A121	UNT will adjust doors.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 9 The fire alarm control panel is displaying system troubles. NFPA 1, Fire Code, Chapter 4.5.8.1	Completed. UNT cleared panel trouble codes.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 10 The kitchen UL 300 wet chemical fire suppression system for the Combi oven and grill is red tagged since December of 2015, the tag states "No electric shutdown". NFPA 1, Fire Code, Chapter 50.4.6.1	Shunt trip added. Contacting Fire Systems for red tag	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 11 The kitchen fryer unit is on wheels and lacks an approved method to determine the unit is in the proper design location. NFPA 1, Fire Code, Chapter 50.6.1.2.3.1	Seal Tech will add stops to designate position of equipment.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 12 Cafeteria fire doors in the following locations are missing vertical bottom rods and floor latching points or fire pins. - North east emergency exit - South East Emergency exit NFPA 1, Fire Code, Chapter 12.4.1; and NFPA 80 Standard for Fire Doors and Other Opening Protectives, Chapter 4.6.3.1	UNT will install vertical bottom rods and add floor latching points.	NA	4/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 13 The portable fire extinguisher located by the dishwasher in the basement has the pin pulled. NFPA 1, Fire Code, Chapter 4.5.8.1	Completed. UNT replaced pin.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 14 The basement stairwell from the kitchen area lacks a rated enclosure. The stairs are open at the top and bottom. Currently this is the only means of egress from the basement area. (See FINDING 1) NFPA 1, Fire Code, Chapter 14.6.1.1 and 14.3.1	TMA 12954-music basement egress was part of this project- completed last year. Just received final proposal for Kitchen Basement Egress from contractor and are in process of briefing statement and requesting PO	NA	5/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 15 In the Jon Collins room there is a battery operated smoke alarm on the wall that failed to operate when tested. NFPA 1, Fire Code, Chapter 4.5.8.1	UNT will repair or replace smoke detector.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 16 The Jon Collins room exterior double exit doors have the right side leaf locked with dead bolts and the right side door leaf only provides a 24 inch exit width. The minimum exit width for existing buildings shall not be less than 28 inches clear width. NFPA 1, Fire Code, Chapter 14.8.3.4.1.2	Completed.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 17 The Jon Collins room lacks an illuminated exit sign over the door leading to the egress corridor. NFPA 1, Fire Code, Chapter 14.14.1.2.1	UNT will install exit sign over door.	NA	2/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 18 At stairwell 1.1 on the first floor of "A" wing, the double fire doors are missing the center mullion rendering the doors unable to latch. NFPA 1, Fire Code, Chapter 12.4.6.9.1 and 12.4.6.9.2(4)	Completed.	NA	12/23/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 19 An extension cord is used as a replacement for permanent wiring on the second floor in the "A" wing IT closet server rack. NFPA 1, Fire Code, Chapter 11.1.7.6	UNT will develop a permanent solution.	NA	3/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 20 Electrical splice box are missing covers in the following: - B wing janitorial closet - Storage closet near A211 NFPA 1, Fire Code, Chapter 11.1.10	UNT will replace missing covers.	NA	2/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 21 A vent has been installed in the bottom of fire rated door of the laundry room. NFPA 1, Fire Code, Chapter 12.4.6.9.1 and 12.4.6.9.2(10)	UNT will replace door.	NA	5/1/2017	Closed
External	US Department of Justice	Fiscal Year 2017	NA	Governance and Regulatory Compliance	National Institute of Justice (NIJ) Capacity Enhancement and Backlog Reduction Program Desk Review	UNTHSC	None	NA	None	NA	NA	NA	N/A
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 10 Room 419A has a sprinkler head loaded with dust. NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities will remove dust.	NA	9/1/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A

Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 11
Stairwell B on the fourth floor is missing the stairwell identification sign.
NFPA 1, Fire Code, Chapter 10.12.3.1 | UNT will add the missing identification sign. | NA | 9/1/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029A | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Kerr Hall Building-A

Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 12
The fire alarm control panel indicates a trouble on the system. (Due to ongoing air handler unit replacement).
NFPA 1, Fire Code, Chapter 4.5.8.1 | UNT will evaluate the best course of action for completion. | NA | 8/1/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029A | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Kerr Hall Building-A

Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 13
The corridor illuminated exit sign by room 360A is not operational.
NFPA 1, Fire Code, Chapter 4.5.8.1 | Facilities will repair exit sign. | NA | 9/1/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029A | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Kerr Hall Building-A

Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 14
The corridor sprinkler head by room 236A is missing the escutcheon.
NFPA 1, Fire Code, Chapter 4.5.8.1 | UNT will replace escutcheon. | NA | 8/1/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029A | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Kerr Hall Building-A

Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 15
The cafeteria has a posted occupant load of 203 people. The main entrance doors have keyed deadbolts with thumb latches. Doors serving occupant loads of 100 or more shall be supplied with panic hardware or fire exit hardware only.
NFPA 1, Fire Code, Chapter 14.5.3.4.2 | Facilities will remove deadbolts and add either panic hardware or fire exit hardware. | NA | 12/1/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029A | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Kerr Hall Building-A

Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 16
The following rooms have multi outlet adapters installed.
▢ Room 225A
▢ Room 237A
NFPA 1, Fire Code, Chapter 11.1.5.2 | Completed. | NA | NA | Closed |

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 17 Room 401A has a ceiling fan missing the cover plate exposing electrical wiring. NFPA 1, Fire Code, Chapter 11.1.10	Facilities will replace the cover plate.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 18 Documentation was not available at the time of the inspection that the carpet installed on the walls in room 362A has been tested and approved for vertical wall application. Carpet installed on walls or ceilings shall meet class A requirements and in accordance with the requirements of NFPA 1 Fire Code. Manufactures documentation shall be supplied indicating the carpet has been tested in accordance with NFPA 1 approved testing methods and meets or exceeds the code standard. NFPA 1, Fire Code, Chapter 12.5.5.1	UNT will evaluate the best course of action for completion.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 19 The portable fire extinguisher at the first floor front desk lacks a current inspection tag. The last inspection is dated April 2014. Additionally the extinguisher is sitting on the back countertop and requires a mounting location. NFPA 1, Fire Code, Chapter 4.5.8.1	Extinguisher was inspected and tag was added.	NA	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 2 All portable fire extinguishers in the building have inspection tags that are not punched for month and year. (18 fire extinguishers) NFPA 1, Fire Code, Chapter 13.6.9.3.3; and Texas Administrative Code 28 Chapter 34.520©	All extinguishers have been inspected and tagged.	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 20 The kitchen flame broiled grill is on wheels and lacks an approved method to insure the appliance is in the approved design location. NFPA 1, Fire Code, Chapter 50.6.1.2.3.1	UNT will install wheel locating device.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 21 Pizza conveyer type oven is open and produces grease laden vapors and is not protected by the UL-300 Wet chemical system. NFPA 1, Fire Code, Chapter 50.4.3.2	UNT will evaluate the best course of action for completion.	NA	8/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 22 The pizza conveyer oven is not located under the vent a hood as required. NFPA 1, Fire Code, Chapter 50.2.1.1	UNT will evaluate the best course of action for completion.	NA	8/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 23 The Combi smoker unit has a flexible extension cord wired to power the unit. NFPA 1, Fire Code, Chapter 11.1.2	Facilities will replace extension cord with a permanent solution.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 24 The portable fire extinguisher located in the kitchen grill area lacks a current inspection tag. The last inspection was conducted in April 2014. NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities inspected fire extinguisher and added tag.	NA	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 25 Access to the electrical panels in the dry storage room is blocked by boxes. NFPA 1, Fire Code, Chapter 11.1.2	UNT will remove boxes.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 26 The following locations have a hasp and pad lock installed on the exterior side of the doors. ⦿ Walk in cooler #1 (protein cooler) in the kitchen area. ⦿ Outside entrance to the boiler room by loading dock NFPA 1, Fire Code, Chapter 14.5.2.1 and 14.5.2.3	UNT will remove locks from exterior.	NA	10/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 27 The storage room located next to the boiler room off the loading is not protected by the building fire sprinkler system. NFPA 1, Fire Code, Chapter 13.3.1.2 and 13.3.2.26.2	Facilities will install sprinkler head.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 28 The FDC for the standpipe system is blocked by carts. NFPA 1, Fire Code, Chapter 13.1.4	UNT will remove carts.	NA	8/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 29 The sprinkler system hydraulic calculation plate is unreadable. NFPA 1, Fire Code, Chapter 13.3.3.2	Facilities will create a new plate.	NA	12/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 3 Laundry room 665A has a sprinkler head loaded with dust and lint. NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities will remove dust and lint.	NA	9/1/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A

Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 30
Documentation was not available at the time of the inspection that the egg crate style foam installed on three walls in room 762A meet class C flame spread and smoke development requirements, is tested for vertical installation and is in accordance with the testing requirements of NFPA 1 Fire Code. Manufactures documentation shall be supplied indicating the foam has been tested in accordance with NFPA 1 approved testing methods and meets or exceeds the code standard. NFPA 1, Fire Code 12.5.5.3 | Facilities will provide documentation. | NA | 9/1/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029A | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Kerr Hall Building-A

Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 4
Room 663A has an electrical splice box missing a cover. NFPA 1, Fire Code, Chapter 11.1.10 | UNT will replace cover. | NA | 8/1/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029A | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Kerr Hall Building-A

Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 5
Laundry room 661A has spring hinges that do not close the door. NFPA 1, Fire Code, Chapter 4.5.8.1 | Facilities will adjust doors. | NA | 9/1/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029A | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Kerr Hall Building-A

Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated | NA | FINDING 6
Stairwell C fire door on the sixth floor has a door sweep installed that is keeping the door from closing. NFPA 1, Fire Code, Chapter 12.4.6.9.2 (6) | Facilities will repair door sweep. | NA | 8/1/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029A | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Kerr Hall Building-A

Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 7
Egress corridors on floors two, three, four, five, six and seven have multiple small holes in the ceiling due to the removal of IT wireless points. NFPA 1, Fire Code, Chapter 12.7.5.1 | Facilities will properly fill holes. | NA | 9/1/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029A | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Kerr Hall Building-A

Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 8
Room 621A has an extension cord used as a replacement for permanent wiring. Additionally the cord is run under a rug. NFPA 1, Fire Code, Chapters 11.1.7.6 and 11.1.7.5 | UNT removed extension cord. | NA | NA | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029A | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Kerr Hall Building-A

Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 9
The emergency egress floor plans are missing from the back of the room doors in the following locations.
⊠ Room 437A
⊠ Room 431A
NFPA 1, Fire Code, Chapter 20.8.2.4.1 | Floor plans will be created and added to the back of the room doors. | NA | 9/1/2016 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 1 Unsealed or improperly sealed penetrations are present in the following locations. - Room A743 Several unsealed penetrations - Room A763A Several unsealed penetrations - Mechanical room 643A Several unsealed penetrations - Mechanical room 641A Unsealed sprinkler pipe and - Electrical room next to 641A floor conduit sealed with non-fire	UNT will seal penetrations.	NA	5/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-B Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	Finding 1 Sprinkler heads are missing the escutcheons in the following locations. - Room 801B - Laundry room 719B two heads NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities will replace missing escutcheons.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-B Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 10 Both stairwells discharge into the building interior on the first floor. Not less than fifty percent of the exits shall discharge directly to the exterior of the building. NFPA 1, Fire Code, Chapter 14.11.2(1)	UNT will evaluate the best course of action for completion.	NA	8/1/2017	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-B Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 2 The sprinkler heads in the following locations are loaded with lint. ⬜ Laundry room 519B ⬜ Laundry room 619B NFPA 1, Fire Code, Chapter 4.5.8.1	Facilities will remove the lint.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-B Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 3 Unsealed or improperly sealed penetrations are present in the following locations. ⬜ Mechanical room 522B non fire rated yellow spray foam used ⬜ Mechanical room 402B non fire rated yellow spray foam used ⬜ Storage room 301B hole in ceiling NFPA 1, Fire Code, Chapter 12.7.5.1	Facilities will properly seal all penetrations.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-B Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 4 The eighth floor corridor by stairwell E has a painted sprinkler head. NFPA 1, Fire Code, Chapter 13.3.3.5.1.8	UNT will remove paint from the sprinkler head.	NA	9/1/2016	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-B Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	NA	FINDING 5 The following locations have holes in the fire doors or are missing parts. ⬜ Stairwell D seventh floor holes in door ⬜ Stairwell D sixth floor holes in door ⬜ Stairwell E fifth floor hole in door ⬜ Stairwell E third floor latch plate missing ⬜ Stairwell D third floor hole in door and latch plate missing ⬜ Stairwell D first floor latch plate missing	Facilities will repair doors and replace parts.	NA	10/1/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029A	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-B

Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 6
Stairwell E on the fourth floor is missing the stairwell identification sign.
NFPA 1, Fire Code, Chapter 10.12.3.1 | Facilities will replace sign. | NA | 9/1/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029A | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Kerr Hall Building-B

Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 7
The glass double doors on the first floor separating the residential corridor from the main lobby area lack a 90 minute fire rating. Provide documentation that these doors are not installed in a two hour rated fire wall.
NFPA 1, Fire Code, Chapters 12.7.4.1 and 12.7.4.2 | UNT will provide documentation. | NA | 12/1/2016 | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029A | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Kerr Hall Building-B

Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 8
Room 213B has a power strip plugged into a multi outlet adapter.
NFPA 1, Fire Code, Chapter 11.1.6.2 | Power strip was removed from the multi outlet adapter. | NA | NA | Closed |
| External | State Fire Marshal's Office | Fiscal Year 2017 | RRO15029A | Governance and Regulatory Compliance | Fire Safety Inspection Report - University of North Texas Denton Residential | UNT | Kerr Hall Building-B

Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power. | NA | FINDING 9
The Tower B elevator machinery room fire extinguisher lacks a current inspection tag. The tamper seal is dated 2014.
NFPA 1, Fire Code, Chapter 4.5.8.1 | Fire Extinguisher was inspected and tag was added. | NA | NA | Closed |
| External | State Auditor's Office | Fiscal Year 2017 | 17-314 | Governance and Regulatory Compliance | State of Texas Federal Portion of the Statewide Single Audit Report For the Fiscal Year Ended August 31, 2016 | UNT | For 4 (7 percent) of 61 students tested, the University of North Texas (University) did not accurately verify certain required items on the students' FAFSAs, and it did not always update its records and request updated ISIRs as required. | NA | Accurately and adequately verify all required FAFSA information for students selected for verification and request updated ISIRs when required. | Management acknowledges and agrees with the findings and recommendations. Through analysis of the exceptions identified in the audit, the University will work to develop and implement the corrective action plan.

Management reviewed manual errors with the employees and made changes to improve its verification entry, review, and monitoring process of completed verifications. | Dena Guzman-Torres and Lacey Thompson | 6/1/2016 | Closed |
| External | State Auditor's Office | Fiscal Year 2017 | 17-314 | Governance and Regulatory Compliance | State of Texas Federal Portion of the Statewide Single Audit Report For the Fiscal Year Ended August 31, 2016 | UNT | For 4 (7 percent) of 61 students tested, the University of North Texas (University) did not accurately verify certain required items on the students' FAFSAs, and it did not always update its records and request updated ISIRs as required. | NA | Improve its process for monitoring completed verifications to ensure that it identifies and corrects errors. | Management acknowledges and agrees with the findings and recommendations. Through analysis of the exceptions identified in the audit, the University will work to develop and implement the corrective action plan.

Management reviewed manual errors with the employees and made changes to improve its verification entry, review, and monitoring process of completed verifications. | Dena Guzman-Torres and Lacey Thompson | 6/1/2016 | Closed |
| External | State Auditor's Office | Fiscal Year 2017 | 17-314 | Governance and Regulatory Compliance | State of Texas Federal Portion of the Statewide Single Audit Report For the Fiscal Year Ended August 31, 2016 | UNT | The University of North Texas (University) did not correctly determine the 60 percent completion point for the Spring 2016 term. | NA | Accurately determine the number of days in scheduled breaks, and calculate returns of Title IV funds correctly based on the period of enrollment excluding scheduled breaks. | Management acknowledges and agrees with the findings and recommendations. Through analysis of the exceptions identified in the audit, the University will work to develop and implement the corrective action to further improve the processes.

The Office of the Registrar and the Office of Financial Aid updated its procedures to verify the accuracy of the number of days in scheduled breaks to ensure calculations for the Return of Title IV funds are correct based on the period of enrollment excluding scheduled breaks, | Bryan Heard, Melissa Boyer, and Lacey Thompson | 7/1/2016 | Closed |
| External | State Auditor's Office | Fiscal Year 2017 | 17-314 | Governance and Regulatory Compliance | State of Texas Federal Portion of the Statewide Single Audit Report For the Fiscal Year Ended August 31, 2016 | UNT | The University of North Texas (University) did not correctly determine the 60 percent completion point for the Spring 2016 term. | NA | Return Title IV funds within required time frames. | Management acknowledges and agrees with the findings and recommendations. Through analysis of the exceptions identified in the audit, the University will work to develop and implement the corrective action to further improve the processes.

The Office of the Registrar and the Office of Financial Aid updated its procedures to verify the accuracy of the number of days in scheduled breaks to ensure calculations for the Return of Title IV funds are correct based on the period of enrollment excluding scheduled breaks, | Bryan Heard, Melissa Boyer, and Lacey Thompson | 7/1/2016 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Auditor's Office	Fiscal Year 2017	17-314	Governance and Regulatory Compliance	State of Texas Federal Portion of the Statewide Single Audit Report For the Fiscal Year Ended August 31, 2016	UNT	For 2 (3 percent) of 61 students tested who had a status change, the University did not report the status change to NSLDS in a timely manner.	NA	The University should report accurate status changes and effective dates to NSLDS in a timely manner.	Management is attentive to the U.S. Department of Education requirements associated with Student Status Changes. Management has updated and implemented business controls to ensure accurate and timely reporting to the National Student Clearinghouse and the National Student Loan Data System for all students who have status changes. The Office of the Registrar has implemented the following to ensure the timely and accurate reporting of enrollment:	Bryan Heard	12/1/2016	Closed
External	Texas Commission on Environmental Quality	Fiscal Year 2017	1383302	Governance and Regulatory Compliance	Notice of Violation	UNT	Failure to prevent the unauthorized release of laboratory wastewater under the Science Research Building.	NA	The facility is required to determine the full extent of contamination and complete remedial actions, pursuant to Title 30 Texas Administrative Code Chapter 350. The facility is also requested to submit documentation that these actions have been completed, for review and approval, to the TCEQ DFW Region Office.	On July 19, 2016, the facility submitted adequate analytical results for the Synthetic Precipitation Leaching Procedure (SPLP) analysis that determined the chemicals of concern's (arsenic, cadmium, lead, silver) leachability for the affected soils. As the levels are below the PCLs for all constituents of concern, the release is not subject to TRRP; and in concurrence with the TCEQ Remediation Division, no additional remedial activities are required. Therefore, the alleged violation is resolved.	NA	NA	Closed
External	Texas Department of State Health Services	Fiscal Year 2017	2016005729	Governance and Regulatory Compliance	Incident Inspection	UNT	This notice is to acknowledge that the Texas Department of State Health Services (DSHS) conducted an inspection of or visited your business on the date listed above. The information that has been gathered is subject to further department review, and you may receive additional correspondence as a result.	NA	No recommendations/issues.	No recommendations/issues.	NA	NA	N/A
External	CPRIT	Fiscal Year 2017	NA	Research	Cancer Prevention and Research Institute of Texas Program (CPRIT) Specific Audit Report for year ended August 31, 2016	UNTHSC	In our opinion, the University of North Texas System complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on its CPRIT program for the year ended August 31, 2016. This audit was outsourced to BKD, LLP.	NA	None	NA	NA	NA	N/A
External	Accreditation Council for Pharmacy Education	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Review for Pharmacy Education Accreditation	UNTHSC	Accreditation Council for Pharmacy Education	NA	None	NA	NA	NA	N/A
External	Texas Department of Licensing	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Boiler Inspections	UNTHSC	Boiler Inspections	NA	NA	NA	NA	NA	N/A
External	Communication Concepts	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Alarm and Emergency Communication System Inspection	UNTHSC	Fire Alarm and Emergency Communication System Inspection	NA	NA	NA	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Office of Risk Management; AIG	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Property All Risk Survey	UNT	16-11-01 Electrical Preventative Maintenance - Conduct the following tests on liquid filled transformers according to NFPA 70: 1. Annual oil gas analysis 2. Insulation resistance every 3 to 5 years 3. Insulation power factor every 3 to 5 years 4. Turns ratio test every 3 to 5 years	NA	Thorough testing can detect deteriorating conditions before a failure occurs, allowing for corrective action to be taken to ensure the transformer functions properly.	Will consider options.	NA	NA	Closed
External	State Office of Risk Management; AIG	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Property All Risk Survey	UNT	16-11-02 Roof Inspections - Develop an in-house roof inspection program. The inspection should check the general condition of the roof coverings, perimeter flashings, gutters, drains, ventilators and other roof-mounted equipment. Any foreign items such as bolts, tools, trash, etc. should be removed from the roofs. The inspections should initially focus on identifying water ponding and cleaning drains.	NA	The inspections should initially focus on identifying water ponding and cleaning drains as needed. During the survey several ponding areas were observed at the Performing Arts Center. It was noticed that the reason for the ponding was due to blocked drains from lack of cleaning. The inspection program should extend to all roofs on the campus, focusing on the ones with blocked drain issues.	Wil consider.	NA	NA	Closed
External	State Office of Risk Management; AIG	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Property All Risk Survey	UNT	16-11-03 Flammable Liquids Cabinet (Radio TV Film and Performing Arts) - Store the flammable/combustibles liquids (paints, primers, etc.) located in the stage work shop of the Radio, TV, Film, and Performing Arts building in flammable/combustible liquids storage cabinets meeting the requirements of NFPA 30.	NA	Flammable and combustible liquids present a significant fire hazard should they ignite. An unconfined spill fire can spread over large areas overtaxing sprinkler systems and resulting in significant property damage and interruption to business operations. Locating the liquids in a storage cabinet lessens the likelihood they will ignite and provides a form of confinement	Will complete.	NA	NA	Closed
External	State Office of Risk Management; AIG	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Property All Risk Survey	UNT	16-11-04 Clean Agent Extinguishers (Radio TV Film and Performing Arts) - Provide clean agent type extinguishers inside the control rooms and the server rooms of the TV and Film areas according to NFPA 10 - Standard for Portable Fire Extinguishers.	NA	High valued electronic equipment is located in this area. In case of fire in the equipment, the agent inside the ABC extinguisher will immediately damage all of the equipment.	Will consider.	NA	NA	Closed
External	Texas Higher Education Coordinating Board	Fiscal Year 2017	NA	Research	Teacher Quality Award Desk Review	UNT	1. CFDA #84.367, Award #12912/14289, Teacher Quality, Category 2: Participant Costs: Supporting Documentation In accordance with OMB Circular A-21 Appendix A€, "The accounting practices of individual colleges and universities must support the accumulation of costs as required by the principles, and must provide for adequate documentation to support costs charged to sponsored agreements." The questioned cost is the $0.81 overage for a CAST reimbursement. Reimbursement request was submitted for a total of $98.54 however, $99.35 was reimbursed.	NA	It is recommended that the University of the North Texas reimburse the THECB $0.81 and tighten controls to ensure adequate documentation with future allowable Teacher Quality Grant expenses.	NA	NA	NA	Closed
External	Texas Higher Education Coordinating Board	Fiscal Year 2017	NA	Research	Teacher Quality Award Desk Review	UNT	2. CFDA #84.367, Award #12912/14289, Teacher Quality, Category 3: Non Participant Meeting and Travel Costs: Meals Incurred During Travel In accordance with 3 CFR 200.474(a), "Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the non-Federal entity. Such costs may be charged on an actual costs basis, on	NA	It is recommended that the University of North Texas a) reimburse the THECB $6.00, b) tighten controls to ensure compliance with future Teacher Quality grant travel, and c) review other meal expenses incurred during travel reimbursed by Teacher Quality to verify that there are no additional overcharges.	NA	NA	NA	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Texas Higher Education Coordinating Board	Fiscal Year 2017	NA	Research	Teacher Quality Award Desk Review	UNT	3. CFDA #84.367, Award #12912/14289, Teacher Quality, Category 3: Non Participant Meeting and Travel Costs: Unallowable Expenses In accordance with 2 CFR 200.403(a), "Costs must meet the following general criteria in order to be allowable under Federal awards: be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles." The questioned cost is the $75 fee incurred for employee CR's flight change.	NA	It is recommended that the University of North Texas reimburse the THECB $75 and tighten controls to ensure compliance with factors affecting allowability of costs.	NA	NA	NA	Closed
External	Texas Department of Family and Protective Services	Fiscal Year 2017	NA	Research	Fiscal Year 2017 Final Monitoring Report HIPPY contract, #530-17-0016-00001	UNT	Programmatic Finding P01: Inconsistent and unclear program model guidance Situation: UNT has provided inconsistent and/or unclear guidance regarding the HIPPY program model components and implementation processes. Example include: -Inconsistent information around caseload sizes for home visitors provided to DFPS-PEI and PEI-funded HIPPY sites;	NA	Recommendation: UNT should submit a plan that outlines how it will ensure that clear, consistent guidance will occur between UNT, DFPS PEI and all PEI-funded HIPPY Contractors. The plan should include how UNT will provide program-related information and updates to DFPS PEI and PEI-funded HIPPY sites in a timely manner, ensuring that all parties have the same information at all times.	Contractor's Response: "We respectfully dispute this finding." PEI's Reply: DFPS PEI notes that UNT HIPPY disputes this Programmatic Finding. After careful review and consideration, DFPS PEI has made the determination to uphold the finding. DFPS PEI's experience is that the overall model guidance should be more clear and consistent. This should include detailed written documentation of specific changes or variances granted, as well as proactive communication and training to	NA	NA	Closed
External	Texas Department of Family and Protective Services	Fiscal Year 2017	NA	Research	Fiscal Year 2017 Final Monitoring Report HIPPY contract, #530-17-0016-00001	UNT	Programmatic Finding P02 (now an observation): Lack of responsiveness and lack of detailed information Situation: On multiple instances, UNT has not responded to emails from DFPS PEI. For example, the Early Childhood Lead sent multiple emails requesting a list of upcoming site visits. UNT responded after multiple requests, but by that point, most of the site visits had already occurred. Of the last two site visits on the list, one was canceled and one was still pending . The Early Childhood Lead was unable to accompany UNT on a site visit because of this	NA	Recommendation: UNT should submit a plan to address the concerns around responsiveness and lack of detailed information. This plan should propose specific protocols for response times, which will be negotiated with DFPS PEI. The plan should also specify the staff positions that will participate in a monthly check-in call with DFPS PEL Finally, the plan shall include a commitment to providing more detailed reporting on site-specific TA that includes content provided, specific strategies or support provided and strengths and challenges	Contractor's Response: "Texas HIPPY staff will respond to emails and phone calls within 5 working days;" "Institute a weekly webinar HIPPY site coordinators to provide opportunities to ask questions and hear responses from staff and each other;" "Texas HIPPY will submit an annual Site Visit Schedule and notify PEIITHV of any changes to the schedule."	Carla Mowell, Director Texas HIPPY, and Keshia Bruno, Assistant Director TX HIPPY.	May 1, 2017 through October 1, 2017	N/A
External	Texas Department of Family and Protective Services	Fiscal Year 2017	NA	Research	Fiscal Year 2017 Final Monitoring Report HIPPY contract, #530-17-0016-00001	UNT	Programmatic Finding P03 (now an observation): Quality of Technical Assistance Situation: In the Spring of 2017, DFPS PEI sought feedback from PEI-funded HIPPY sites regarding the quality of technical assistance from evidence-based model state offices. Of the nine (9) sites implementing the HIPPY model, three sites (33%) indicated	NA	Recommendation: UNT should submit a plan that details how sites will be trained in a timely manner in all areas necessary for program implementation. The plan should include the appropriate UNT-HIPPY point of contact for training and ongoing TA needs for each DFPS funded-site. The plan should also include specific protocols for response times, which will be negotiated with DFPS PEL The plan should reference how any training/technical assistance that cannot occur will be	Contractor's Response: "Over the summer, collaborate with HIPPY USA to revise and clarify the training and support requirements in the accreditation documents, and development of informational materials/training to ensure that sites understand the revised requirements;" "Texas HIPPY staff will utilize "out of the office" notices on email when staff is out of the office as well, and this will include notification as to when they can expect a response to the	Carla Mowell, Director Texas HIPPY, and Keshia Bruno, Assistant Director TXHIPPY.	May 31, 2017 through September 1, 2017	N/A
External	Texas Commission of Law Enforcement	Fiscal Year 2017	7103	Governance and Regulatory Compliance	Texas Commission on Law Enforcement - Racial Profiling Report	UNT Dallas	Racial Profiling Report. No findings.	NA	None.	NA	NA	NA	N/A
External	Myers & Stauffer, LLC	Fiscal Year 2017	N/A	Governance and Regulatory Compliance	1115 Waiver - Telemonitoring Project Demonstration Year 4	UNTHSC	No findings/deficiencies.	N/A	N/A	N/A	N/A	N/A	N/A
External	Myers & Stauffer, LLC	Fiscal Year 2017	N/A	Governance and Regulatory Compliance	1115 Waiver - Telemonitoring Project Demonstration Year 5	UNTHSC	No findings/deficiencies.	N/A	N/A	N/A	N/A	N/A	N/A
External	Communication Concepts	Fiscal Year 2017	N/A	Governance and Regulatory Compliance	Fire Alarm and Emergency Communication System Inspection	UNTHSC	UNTHSC Child Development Center, batteries on field device section of this report are very old and need to be replaced.	N/A	Battery Replacement	Battery condition was changed at time of test by Terry Rogers	Terry Rogers Building Manager	6/29/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Communication Concepts	Fiscal Year 2017	N/A	Governance and Regulatory Compliance	Fire Alarm and Emergency Communication System Inspection	UNTHSC	UNT PCC strobes on fifth floor do not work. Also, some of the strobes on the first floor do not work. Batteries that need to be replaced are: -Parking garage next to panel 4ea. -Sixth floor both sets 4ea. Fire Alarm representative needs to troubleshoot the system in the evening after service hours.	N/A	Complete testing on all alarm signals.	Testing Complete by UNT PD and Terry Rogers Building Manager 2/18/17 at 3:30 PM.	Terry Rogers Building Manager	2/28/2017	Closed
External	Communication Concepts	Fiscal Year 2017	N/A	Governance and Regulatory Compliance	Fire Alarm and Emergency Communication System Inspection	UNTHSC	No findings/deficiencies on UNT May Street & Center for Sleep Medicine buildings.	N/A	N/A	N/A	N/A	N/A	N/A
External	State Office of Risk Management	Fiscal Year 2017	NA	Governance and Regulatory Compliance	On-Site Consultation Report	UNTHSC	17-10-01 Safety: Fall Protection: Ladder Cage SORM noted during the consultation that the metal ladder secured to the wall beneath the grating in the sidewalk between the RES Building and the Library leading down to the transformer pit was missing a required cage.		17-10-01 Safety: Fall Protection: Ladder Cage SORM recommends that the university install an OSHA-compliant cage to this ladder, as per the standard referenced below. Reference: OSHA, 29 CFR 1910.127 and 1910.127(d)(1)(ii)	NA	Matthew Moncus, Director for the Safety Office	3/31/2017 Revised 12/01/2018	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 1 The basement area located under the kitchen has only one means of egress and was formally considered a normally unoccupied space that was used for storage only. Two offices and a large dishwashing unit have been installed in the area. This changed the area use to a normally occupied area since employees now work in the space and a second approved means of egress is now required. (2013 violation) NFPA 1, Fire Code, Chapter 14.9.1.1	In progress, just received final proposal for kitchen basement egress from contractor and are in process of briefing statement and requesting PO. WIP - Exit Being constructed	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Bruce Hall Bruce Hall is a four story structure classified as a mixed occupancy consisting of existing dormitory and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 6 The emergency egress floor plans are missing or incorrect and need to be redone. Inspection Number RRO15029B Revised 12/2014 Page 22 of 24 NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Clark Hall Clark Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 5 The emergency egress floor plans are incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Clay Mixing Room - The clay mixing room contains three large mixers for batch mixing of clays. Clay powder and water are poured into the mixer to create clay of the correct consistency. During the pouring and mixing processes, particulates are released. Particulates should be captured at the source to prevent dust from entering the user's respiratory system. Currently, each mixer is serviced by a local exhaust vent located along the wall next to the mixer. The local exhaust vents are all ducted to a	NA	Install an elephant trunk ventilation system at each workstation where dust is emitted and maintain a capture velocity of 500 fpm at the face of the hood and within one duct diameter of the source and a transport velocity through the ductwork of 4,000 fpm.	Risk Management is working with Facilities to determine a plan of action given the uncertain future use of Oak Street Hall. In addition, the exposure levels were found to be below regulaory limits in all areas.	NA	NA	N/A
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Clay Mixing Room - The clay mixing room contains three large mixers for batch mixing of clays. Clay powder and water are poured into the mixer to create clay of the correct consistency. During the pouring and mixing processes, particulates are released. Particulates should be captured at the source to prevent dust from entering the user's respiratory system.	NA	Provide treated make-up supply air sufficient to balance the industrial ventilation system as described above..	Risk Management is working with Facilities to determine a plan of action given the uncertain future use of Oak Street Hall. In the short term, Risk Management and Art have addressed the issue with housekeeping improvemnts, engineering controls, PPE and changes in proceedures. In addition, the exposure levels were found to be below regulatory limits in all areas.	NA	NA	N/A
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Clay Mixing Room - The clay mixing room contains three large mixers for batch mixing of clays. Clay powder and water are poured into the mixer to create clay of the correct consistency. During the pouring and mixing processes, particulates are released. Particulates should be captured at the source to prevent dust from entering the user's respiratory system. Currently, each mixer is serviced by a local exhaust vent located along	NA	Capture particulates in an industrial-type dust filter prior to being vented outside.	Risk Management is working with Facilities to determine a plan of action given the uncertain future use of Oak Street Hall. In addition, the exposure levels were found to be below regulaory limits in all areas.	NA	NA	N/A
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	College Inn The College Inn consists of four three-story buildings classified as a mixed occupancy of existing apartment buildings, existing dormitory, existing assembly and existing business. Each dorm room and apartments have a door to the exterior. The upper floors have a concrete walkway that connects to a breezeway which provides egress from the units. Features of fire protection include a complete fire alarm system and portable extinguishers.	N/A	Finding 1 The South East side of the building exterior walkway has dead ends on the second and third floor in excess of the allowed 20 foot maximum allowed. (2014 Violation) NFPA 1, Fire Code, Chapter 14.10.3.4; and NFPA 101, Life Safety Code, Chapters 31.2.5.1, 31.2.4.1, 7.5.3.3 and 7.5.1	UNT will evaluate the best course of action for completion. Work In Progress - Stairwells being designed FY 2019 completion planned. Design in shop drawing stage. Rooms offline until complete. FY 2019 completion planned. Construction contract awarded. Contractor fabricating materials off site and developing logistics and mobilization plan to accommodate high-use building and parking lots . Rooms offline until complete. Status Update received 07/19/2019 from Risk Management and Dave Reynolds: FY2019 completion of new stairwell is on track. Construction is underway and progressing well. September 1, 2019 expected completion is still accurate. Earlier completion in August is likely.	NA	9/1/2019	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton	UNT	Crumley Hall Crumley Hall is a three-story mixed occupancy consisting of existing	N/A	Finding 7 The emergency egress floor plans are incorrect and need to be	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 2 The stairwell doors lack the required two hour fire rating throughout the building. NFPA 1, Fire Code, Chapter 12.7.3.1	Doors will be evaluated and labeled properly, or replaced.	NA	3/1/2017 Revised 02/01/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 13 The interior exit stairwell B lacks the required enclosed rated construction. NFPA 1, Fire Code, Chapters 14.6.1.1 and 14.6.1.2	Consultation for appropriate corrective action will need to occur.	NA	1/31/2017 Revised: 10/30/18 (Pending Assessment)	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Evert Building The Evert Building is an eight-story structure with a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 14 The interior exit stairwell A lacks the required enclosed rated construction. NFPA 1, Fire Code, Chapters 14.6.1.1 and 14.6.1.2	Consultation for appropriate corrective action will need to occur.	NA	1/31/2017 Revised: 10/30/18 (Pending Assessment)	Closed
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Glaze Room - The Glaze Room is used to mix pigments for glazing and coloring of the clay products. The pigments are made of fine powder which may also contain toxic air contaminants, including silica and various metal powders. The powder from the pigments should be captured to prevent student and staff exposure to the dusts and to minimize contamination in the room.	NA	Install an elephant trunk ventilation system at each workstation where dust is emitted and maintain a capture velocity of 500 fpm at the face of the hood and within one duct diameter of the source and a transport velocity through the	Risk Management is working with Facilities to determine a plan of action given the uncertain future use of Oak Street Hall. In the short term, Risk Management and Art have addressed the issue with housekeeping improvemnts, engineering controls, PPE and changes in procedures. In addition, the exposure levels were found to be below regulaory limits in all areas.	NA	NA	N/A
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Glaze Room - The Glaze Room is used to mix pigments for glazing and coloring of the clay products. The pigments are made of fine powder which may also contain toxic air contaminants, including silica and various metal powders. The powder from the pigments should be captured to prevent student and staff exposure to the dusts and to	NA	Provide treated make-up supply air sufficient to balance the industrial ventilation system as described above.	Risk Management is working with Facilities to determine a plan of action given the uncertain future use of Oak Street Hall. In the short term, Risk Management and Art have addressed the issue with housekeeping improvemnts, engineering controls, PPE and changes in procedures. In addition, the exposure levels were found to be below	NA	NA	N/A
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Glaze Room - The Glaze Room is used to mix pigments for glazing and coloring of the clay products. The pigments are made of fine powder which may also contain toxic air contaminants, including silica and various metal powders. The powder from the pigments should be captured to prevent student and staff exposure to the dusts and to minimize contamination in the room. Currently, the Glaze Room is serviced by three local exhaust vents and a fume hood ducted to a single exhaust system. The room also contains an air supply and return vent. During the assessment, air was found to be flowing into the room through the return instead of out of the room towards the HVAC unit, as it should have been. Total flow in the Glaze Room was measured at 464 CFM (negative). The room is under 5 to 5.5 Pa negative pressure in comparison to outside, confirming that the room does not have sufficient treated supply air. The current spray booth in the closet is operating as intended and is suitable for spraying glazes. Spraying glazes should only be conducted with the closet door open. In addition to the lack of supply air, the local exhaust vents do not provide sufficient capture velocity at the source to capture the particulates. The capture velocity of the existing exhaust ventilation system is approximately 65-70 fpm. A capture velocity of 500 fpm at the face of the hood face and within one duct diameter of the emission source and a transport velocity through the ductwork of 4,000 fpm is recommended for clay powders, metal powders, and for	NA	Capture particulates in an industrial-type dust filter prior to being vented outside.	Risk Management is working with Facilities to determine a plan of action given the uncertain future use of Oak Street Hall. In the short term, Risk Management and Art have addressed the issue with housekeeping improvemnts, engineering controls, PPE and changes in procedures. In addition, the exposure levels were found to be below regulaory limits in all areas.	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Honors Hall Honors Hall is a five-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 2 The emergency egress floor plans are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-A Kerr Hall-Building-A seven-story high-rise, classified as a mixed occupancy of existing dormitory and existing assembly. Features of fire protection include a fire alarm system, sprinkler system fire pump, standpipe, fixed suppression for commercial cooking appliances and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 2 The emergency egress floor plans are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Kerr Hall Building-B Kerr Hall-Building-B is an eight-story high-rise, classified as a mixed occupancy of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 4 The emergency egress floor plans are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Kiln Room - The Kiln Room contains six electric kilns used for baking clay products. Temperatures of the kilns can reach over 1,000°F. Each kiln has an individual vent for circulating air through the kiln. When the clay is baked, organic matter in the clay is oxidized which can release carbon monoxide and other combustion gases. In addition, toxic materials in the glazes can vaporize or release toxic gases.1 Currently, the Kiln Room is serviced by a single supply vent and several return openings. The returns are not ducted, and there is an air supply duct located immediately above the kiln room on the roof. Total flow in the Kiln Room was measured at 574 CFM (negative flow), indicating that air was flowing into the room.	NA	Modify the current HVAC ventilation to prevent untreated outdoor air from entering the space.	Risk Management is working with Facilities to determine a plan of action.	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Kiln Room - The Kiln Room contains six electric kilns used for baking clay products. Temperatures of the kilns can reach over 1,000°F. Each kiln has an individual vent for circulating air through the kiln. When the clay is baked, organic matter in the clay is oxidized which can release carbon monoxide and other combustion gases. In addition, toxic materials in the glazes can vaporize or release toxic gases.1 Currently, the Kiln Room is serviced by a single supply vent and several return openings. The returns are not ducted, and there is an air supply duct located immediately above the kiln room on the roof. Total flow in the Kiln Room was measured at 574 CFM (negative flow), indicating that air was flowing into the room.	NA	Provide treated make-up supply air sufficient to balance the exhaust system(s).	Risk Management is working with Facilities to determine a plan of action given the uncertain future use of Oak Street Hall. In the short term, Risk Management and Art have addressed the issue with housekeeping improvemnts, engineering controls, PPE and changes in proceedures. In addition, the exposure levels were found to be below regulaory limits in all areas.	NA	NA	N/A
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Legends Hall Legends Hall is a four-story structure classified as existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe, and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 1 The emergency egress floor plan diagram signs are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	Library The Library is a five-story structure with a basement classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, emergency lighting and a generator.	NA	VIOLATION 11 (Noted on 2011 Inspection report) There is a lack of the required fire rated separation in the basement area where the building connects to the RES building. NFPA 1, Fire Code, Chapter 10.1.2; and NFPA 101, Life Safety Code, Chapter 8.2.1.3	A fire separation will be installed. (Note this is on the 1st floor, not the basement).	NA	4/1/2017 Revised 12/01/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Maple Hall Maple Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 7 The emergency egress floor plans are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 8 The emergency egress floor plan diagram signs are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	McConnell Hall McConnell Hall is a three-story structure classified as a mixed occupancy consisting of existing dormitory and existing business. Features of fire protection include a complete fire alarm system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 12 The emergency egress floor plans are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	MET Building The MET Building is a five-story structure classified as a mixed occupancy consisting of existing assembly and existing business. Features of fire protection include a fire sprinkler system, fire alarm system with smoke detection and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting.	NA	VIOLATION 1 The door going from the exterior balcony to the main building is equipped with a double-cylinder lock. Balcony occupants could be locked out of the building and unable to egress the balcony. Exterior door assemblies shall be permitted to have key-operated locks from the egress side, provided that the following criteria are met: - There shall be a readily visible and durable sign in letters not less than 1 inch high on a contrasting background and located on or adjacent to the door. This sign shall read as follows: "THIS DOOR TO REMAIN UNLOCKED WHEN THE BUILDING IS OCCUPIED." - The locking devices are of a type that is readily distinguishable as locked. - A key is immediately available to any occupant inside the building when it is locked.	Door hardware will be replaced to allow re-entry from the balcony.	NA	1/31/2017 Revised 12/01/2018	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Mozart Hall Mozart Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 2 The emergency egress floor plans are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639 In process, waiting on signs.	NA	NA	Closed
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Print Annex - The Print Annex serves as the printmaking workshop. Printmaking types include printing presses, relief printing, intaglio, monoprinting, and lithography. In each of these activities, solvents containing volatile organic compounds (VOCs) are used to clean equipment after use. Some acids are also used in lithography to etch the printing plates. The professor in the Print Annex reported that several activities, such as spray painting and roller washing, are performed outside or next to the open doors outside to minimize contamination of indoor air. The industrial ventilation system in the Print Annex was apparently intended to serve as a local exhaust ventilation, but actually serves as dilution ventilation. Dilution ventilation is not the preferred method of controlling airborne vapors, as airflow volumes are high as are the costs of providing conditioned outside air volumes sufficient for dilution ventilation.	NA	Provide pre-treated make-up supply and ventilation air through either modifications to the air conditioning system or installation of a dedicated outdoor air system, such as a Munters silica gel dehumidification system. The recommended method is the Munters silica gel dehumidification system due to it's decoupling from the air condition system and independent humidity control.	Risk Management is working with Facilities to determine a plan of action given the uncertain future use of Oak Street Hall. In addition, the exposure levels were found to be below regulaory limits in all areas.	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Print Annex - The Print Annex serves as the printmaking workshop. Printmaking types include printing presses, relief printing, intaglio, monoprinting, and lithography. In each of these activities, solvents containing volatile organic compounds (VOCs) are used to clean equipment after use. Some acids are also used in lithography to etch the printing plates. The professor in the Print Annex reported that several activities, such as spray painting and roller washing, are performed outside or next to the open doors outside to minimize contamination of indoor air. The industrial ventilation system in the Print Annex was apparently intended to serve as a local exhaust ventilation, but actually serves as dilution ventilation. Dilution ventilation is not the preferred method of controlling airborne vapors, as airflow volumes are high as are the costs of providing conditioned outside air volumes sufficient for dilution ventilation. The industrial ventilation system is ducted to above work stations approximately 10-12 feet above the floor. Make-up air for the industrial ventilation system is provided by a vent that opens to the outdoors when the switch for the ventilation system is turned to the "on" position. The industrial ventilation system provides approximately 396 cubic feet per minute (CFM) of airflow out of the building. The pressure of the room was measured to be neutral to the outside. Cooling and heating are provided to the space by two direct	NA	Install elephant trunk local exhaust ventilation at workstations with capture velocities no less than 100 fpm and duct transport velocities no less than 1,000 fpm.	Risk Management is working with Facilities to determine a plan of action given the uncertain future use of Oak Street Hall. In addition, the exposure levels were found to be below regulaory limits in all areas.	NA	NA	N/A
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Print Annex - The Print Annex serves as the printmaking workshop. Printmaking types include printing presses, relief printing, intaglio, monoprinting, and lithography. In each of these activities, solvents containing volatile organic compounds (VOCs) are used to clean equipment after use. Some acids are also used in lithography to etch the printing plates. The professor in the Print Annex reported that several activities, such as spray painting and roller washing, are performed outside or next to the open doors outside to minimize contamination of indoor air. The industrial ventilation system in the Print Annex was apparently	NA	Install a ventilated paint spray booth designed for spray painting activities of the following size: 6 ft. (width) by 4 ft. (depth).	Risk Management is working with Facilities to determine a plan of action given the uncertain future use of Oak Street Hall. In the short term, Risk Management and Art have addressed the issue with housekeeping improvemnts, engineering controls, PPE and changes in procedures. In addition, the exposure levels were found to be below regulaory limits in all areas.	NA	NA	N/A
External	Ramboll Environ US Corp.	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Ventilation System Assessment	UNT	Print Annex - The Print Annex serves as the printmaking workshop. Printmaking types include printing presses, relief printing, intaglio, monoprinting, and lithography. In each of these activities, solvents containing volatile organic compounds (VOCs) are used to clean equipment after use. Some acids are also used in lithography to etch the printing plates. The professor in the Print Annex reported that several activities, such as spray painting and roller washing, are performed outside or next to the open doors outside to minimize contamination of indoor air.	NA	Install a ventilated chemical fume hood for roller washing of the following size: 6 ft. (width) by 4 ft. (depth).	Risk Management is working with Facilities to determine a plan of action given the uncertain future use of Oak Street Hall. In the short term, Risk Management and Art have addressed the issue with housekeeping improvemnts, engineering controls, PPE and changes in procedures. In addition, the exposure levels were found to be below regulaory limits in all areas.	NA	NA	N/A
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Rawlings Hall Rawlings Hall is a four story new dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, standpipe system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 4 The emergency egress floor plans are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The	NA	VIOLATION 12 There is a lack of building separation where the RES building connects to the EAD building on floors 1, 3, and 4. NFPA 1, Fire Code, Chapter 10.1.2; and NFPA 101, Life Safety Code, Chapter 8.2.1.3	Proper separations will be installed.	NA	6/1/2017 Revised 12/01/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	NA	Governance and Regulatory Compliance	Fire Safety Inspection Report	UNTHSC	RES Building The RES building is a five-story structure with a basement classified as a mixed occupancy consisting of existing business and existing assembly. Features of fire protection include a fire alarm system, fire sprinkler system, standpipe and portable fire extinguishers. The building is equipped with illuminated exit signs and a generator.	NA	VIOLATION 23 The exit doors in room 240 are equipped with a magnetic locking device and do not incorporate the required operational features. (1) A sensor shall be provided on the egress side, arranged to detect an occupant approaching door leaves that are arranged to unlock in the direction of egress upon detection of an approaching occupant or loss of power to the sensor. (2) Loss of power to the part of the access control system that locks the door leaves shall automatically unlock the door leaves in the direction of egress. (3) Door leaves shall be arranged to unlock in the direction of egress from a manual release device located 40 in. to 48 in. vertically above the floor and within 60 in. of the secured door	Hardware will be installed to deactivate magnetic locks when someone approaches from inside the room.	Bill Jones, Senior Systems Analyst	4/1/2017 Revised 12/01/2018	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Santa Fe Hall Santa Fe Hall is a three-story structure classified as existing apartment occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power.	N/A	Finding 8 The emergency egress floor plans are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Traditions Hall Traditions Hall is a three-story existing dormitory occupancy. Features of fire protection include a complete fire alarm system, fire sprinkler system, and portable fire extinguishers. The building is equipped with illuminated exit signs, and a generator for back-up power in the event of emergencies involving power loss.	N/A	Finding 3 The emergency egress floor plans are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	Victory Hall Victory Hall is a four-story mixed occupancy consisting of existing dormitory and existing assembly use. Features of fire protection include a fire alarm system with smoke detection, fire sprinkler system, fire pump and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency generator power.	N/A	Finding 4 The emergency egress floor plans are missing or incorrect and need to be redone for all rooms. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639	NA	NA	Closed
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	N/A	Finding 6 The emergency egress floor plans are missing or incorrect and need to be redone for all rooms.. NFPA 1, Fire Code, Chapter 20.8.2.4.1	UNT will review for accuracy and develop plans. Work In Progress - Currently out for bidding process - TMA Project # 13639 Work In Progress - Currently waiting on 3rd floor signs - TMA Project # 13639	NA	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Fire Marshal's Office	Fiscal Year 2017	RRO15029B	Governance and Regulatory Compliance	Fire Safety Inspection Report - University of North Texas Denton Residential	UNT	West Hall West Hall is a three-story structure classified as a mixed occupancy of existing assembly and existing dormitory occupancies. The building is separated into north and south wings. Features of fire protection include a complete fire alarm system, fire sprinkler system and portable fire extinguishers. The building is equipped with illuminated exit signs and emergency lighting units in the event of emergencies involving power loss.	N/A	Finding 10 The cafeteria emergency exit door threshold is raised approximately four inches above the floor level creating a trip hazard to occupants exiting the building. NFPA 1, Fire Code, Chapter 14.1; and NFPA 101 Life Safety Code, Chapter 7.2.1.3.4	UNT will evaluate the best course of action for completion. Work in Progress - Estimated completion January 2019	NA	1/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	1. AED, CPR, First-Aid Training Each residence hall has an AED (Automated External Defibrillator). Hall Directors and residence hall staff have not received training by UNT to use the AED, administer CPR (Cardiopulmonary Resuscitation), and basic first aid. Each residence hall has a document called a flip chart that provides instructions on procedures to be taken in certain situations. The flip chart is located on the Housing intranet site and at the front desk of each residence hall.	High	Recommendation for Gina Vanacore, Director of Housing and Residence Life: 1.1.a. Provide AED, CPR, and basic first-aid training to Hall Directors, Resident Assistants and Desk Clerks.	1a. Language compelling staff to apply first aid or CPR has been removed from staff operating and instruction flip charts. Voluntary first aid / cpr training will be offered to staff each semester beginning fall 2017	Gina M. Vanacore, Director of Housing and Residence Life	12/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	1. Commingled Funds When the new chart of accounts went into implementation, Lifelong Learning and Professional Development (LLPD) donations, University of North Texas Retiree Association (UNTRA) fees, and camp and conference revenue and expenses were commingled into the same chart string totaling approximately $620,000 as of August 31, 2017. Upon approval of the Osher Lifelong Learning Institute (OLLI) program at UNT, $100,000 of OLLI grant funds were also commingled in the same unrestricted account. Lifelong Learning and Professional Development (LLPD) staff were keeping shadow spreadsheets to account for all of the separate items and their correlating funds. During the course of this audit, LLPD camps and conferences were transferred to UNT's One Stop Shop, which handles event planning and scheduling services.	High	Recommendations for Stephanie Reinke, Director of Lifelong Learning and Professional Development (LLPD): 1.1.b. Reconcile all LLPD funds in the account.	1b./c. Our office is still working with the budget and financial reporting offices to reconcile and verify that all funds (expenses and revenue) are in the correct and appropriate chartstrings as it pertains to (OLLI).	Stephanie Reinke, Director of Lifelong Learning and Professional Development	Orig. 2/28/2018 Rev. 05/15/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	1. Commingled Funds When the new chart of accounts went into implementation, Lifelong Learning and Professional Development (LLPD) donations, University of North Texas Retiree Association (UNTRA) fees, and camp and conference revenue and expenses were commingled into the same chart string totaling approximately $620,000 as of August 31, 2017. Upon approval of the Osher Lifelong Learning Institute (OLLI) program at UNT, $100,000 of OLLI grant funds were also commingled in the same unrestricted account. Lifelong Learning and Professional Development (LLPD) staff were keeping shadow spreadsheets to account for all of the separate items and their correlating funds. During the course of this audit, LLPD camps and conferences were transferred to UNT's One Stop Shop, which handles event planning and scheduling services.	High	Recommendations for Stephanie Reinke, Director of Lifelong Learning and Professional Development (LLPD): 1.1.d. Ensure all LLPD activities are moved into separate chart strings to be tracked and reported individually.	1d. Camps and conferences will be managed by "One Stop Shop" effective immediately, thus removing all financial concerns out of the LLPD office. All entities of LLPD: CERT, UNTRA & OLLI all have their own dedicated fund cats and funds, with plans to assign purpose codes for better financial reporting/tracking for all chartstrings.	Stephanie Reinke, Director of Lifelong Learning and Professional Development	Orig. 2/28/2018 Rev. 05/15/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-414 UNT	Governance and Regulatory Compliance	Classroom Support Services	UNT	1. Computer Use policy needs clarification UNT 14.003 Computer Use policy needs clarification. UNT 14.003 Computer Use policy, section I.B states "The University will not limit access to any information due to its content as long as it meets the standard of legality." Such activity is further defined in section II.A, which states "Criminal and illegal use may involve, but is not limited to, unauthorized access, intentional corruption or misuse of computer resources, theft, obscenity and child pornography."	High	Recommendations for Associate Vice President, Information Services & Accreditation: 1.1.a. The Associate Vice President, Information Services & Accreditation, under authority of the Vice President for Finance and Administration, should convene a series of discussions with senior-level officials in Academic and Student Affairs, campus and System IT professionals and the UNT System Office of General Counsel to identify evolutions in campus missions, operations and environments and evaluate where and how	1a. We agree. Dr. Clark will convene the series of discussions with senior level officials. In the changing and evolving world of technology, we know that it is important to investigate the evolution of technology and establish a mission and operational policy that helps to guide the increasing use of technology at the UNT campus. It will be important to define the elements of technology and to determine proper protocol for information/cyber security.	Dr. Allen Clark, Associate Vice President for Information Services and Transportation, UNT	12/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-414 UNT	Governance and Regulatory Compliance	Classroom Support Services	UNT	1. Computer Use policy needs clarification UNT 14.003 Computer Use policy needs clarification. UNT 14.003 Computer Use policy, section I.B states "The University will not limit access to any information due to its content as long as it meets the standard of legality." Such activity is further defined in section II.A, which states "Criminal and illegal use may involve, but is not limited to, unauthorized access, intentional corruption or misuse of computer resources, theft, obscenity and child pornography."	High	Recommendations for Associate Vice President, Information Services & Accreditation: 1.1.b. Assign responsibility for amending UNT 14.003 Computer Use policy per the committee's decisions.	1b. We agree. Based on the committee's findings, the Computer Use Policy will be assigned for an update by the appropriate individual.	Dr. Allen Clark, Associate Vice President for Information Services and Transportation, UNT	12/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-415 UNT	Governance and Regulatory Compliance	Faculty and Staff International Travel Audit	UNT	1. International Travel Registration Control Process An internal control process is not established to ensure that all individuals traveling internationally on either UNT System, UNT, UNTHSC or UNT Dallas business have registered with UNT Risk Management prior to departure. Thus, UNT Risk Management does not know the total number and location of individuals traveling internationally. Additionally, there are no travel policies that address international travel registration at the UNT System, UNT, UNTHSC, and UNT Dallas. Currently, the international traveler acknowledges they will register their travel plans with UNT Risk Management using the TBA form acknowledgement statement. However, there is no certification that the international traveler has registered prior to departure.	High	Recommendations for Doug Welch, Executive Director Risk Management Services: 1.2.a. Develop a procedure to reconcile TBA forms received from UNT System Business Support Services Travel Department, to UNT Risk Management's international travel registration database.	2a. Once UNT System Travel Office begins forwarding TBA (Travel Budget Authorization) forms for international travel, UNT Risk Management Services will utilize those forms to verify whether a traveler has registered the documented trip on the TBA form with Risk Management Services. This will be done by reconciling the information on the TBA form with previously submitted travel registrations, which are housed in an online Webform and in an internal excel document	Doug Welch, Executive Director Risk Management Services	4/20/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-415 UNT	Governance and Regulatory Compliance	Faculty and Staff International Travel Audit	UNT	1. International Travel Registration Control Process An internal control process is not established to ensure that all individuals traveling internationally on either UNT System, UNT, UNTHSC or UNT Dallas business have registered with UNT Risk Management prior to departure. Thus, UNT Risk Management does not know the total number and location of individuals traveling internationally. Additionally, there are no travel policies that address international travel registration at the UNT System, UNT, UNTHSC, and UNT Dallas. Currently, the international traveler acknowledges they will register their travel plans with UNT Risk Management using the TBA form acknowledgement statement. However, there is no certification that the international traveler has registered prior to departure.	High	Recommendations for Doug Welch, Executive Director Risk Management Services: 1.2.b. Develop a procedure to follow up on any discrepancies identified, which includes contacting and directing traveler to register their international travel prior to departure and escalation to supervisor and/or management if necessary.	2b. The following procedures will be utilized to follow up on any discrepancies identified: i. Will notify traveler via email of the need to register their trip with Risk Management Services within 5 business days of receipt of notice or within the next 2 business days if the departure date is within 5 business days. If traveler fails to comply; ii. Will notify traveler and their supervisor via email of the need to register the traveler's trip with Risk Management Services immediately upon receipt of notice. If travel is not registered within one business day; iii. Will notify traveler, their supervisor, and the next level of authority via email the need to register travel immediately upon receipt of notice. If travel is not registered within one business day; iv. Will notify UNT Institutional Compliance, the traveler, their supervisor, and all other appropriate lines of authority, up to the VP of the occurrence of non-compliance with UNT System's travel regulation	Doug Welch, Executive Director Risk Management Services	4/20/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-415 UNT	Governance and Regulatory Compliance	Faculty and Staff International Travel Audit	UNT System	1. International Travel Registration Control Process An internal control process is not established to ensure that all individuals traveling internationally on either UNT System, UNT, UNTHSC or UNT Dallas business have registered with UNT Risk Management prior to departure. Thus, UNT Risk Management does not know the total number and location of individuals traveling internationally. Additionally, there are no travel policies that address international travel registration at the UNT System, UNT, UNTHSC, and UNT Dallas. Currently, the international traveler acknowledges they will register their travel plans with UNT Risk Management using the TBA form acknowledgement statement. However, there is no certification that the international traveler has registered prior to departure.	High	Recommendation for Rachel Burlage, UNT System Policy Manager: 1.3.a. Revise UNT System travel policy for consistency with UNT System Regulation 08.15000.	3a. I will revise UNT System Administration travel policy for consistency with UNT System Regulation 08.15000.	Rachel Burlage, UNT System Policy Manager	2/28/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-415 UNT	Governance and Regulatory Compliance	Faculty and Staff International Travel Audit	UNT	1. International Travel Registration Control Process An internal control process is not established to ensure that all individuals traveling internationally on either UNT System, UNT, UNTHSC or UNT Dallas business have registered with UNT Risk Management prior to departure. Thus, UNT Risk Management does not know the total number and location of individuals traveling internationally. Additionally, there are no travel policies that address international travel registration at the UNT System, UNT, UNTHSC, and UNT Dallas. Currently, the international traveler acknowledges they will register their travel plans with UNT Risk Management using the TBA form acknowledgement statement. However, there is no certification that the international traveler has registered prior to departure.	High	Recommendation for Stephanie McDonald, UNT Policy Manager: 1.4.a. Revise UNT travel policy for consistency with UNT System Regulation 08.15000.	4a. Will route the language below through the institution policy revision process. Potential additional language: "all UNT System Administration and Institution travel must comply with the requirements detailed in the UNT System Travel Guidelines, including individual responsibility for registering international travel through UNT Risk Management prior to departure".	Stephanie McDonald, UNT Policy Manager	5/1/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-415 UNT	Governance and Regulatory Compliance	Faculty and Staff International Travel Audit	UNTHSC	1. International Travel Registration Control Process An internal control process is not established to ensure that all individuals traveling internationally on either UNT System, UNT, UNTHSC or UNT Dallas business have registered with UNT Risk Management prior to departure. Thus, UNT Risk Management does not know the total number and location of individuals traveling internationally. Additionally, there are no travel policies that address international travel registration at the UNT System, UNT, UNTHSC, and UNT Dallas. Currently, the international traveler acknowledges they will register their travel plans with UNT Risk Management using the TBA form acknowledgement statement. However, there is no certification that the international traveler has registered prior to departure.	High	Recommendation for Desiree Ramirez, Chief Compliance and Enterprise Risk Officer, UNTHSC 1.5.a. Establish a UNTHSC travel policy consistent with UNT System Regulation 08.15000.	5a. UNTHSC will work with the other campuses to create a consistent policy with applicable procedures and related policies.	Greg Anderson, Executive Vice President for Finance and Chief Financial Officer and Anuja Ghorpade, Interim Vice President for Research	4/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-415 UNT	Governance and Regulatory Compliance	Faculty and Staff International Travel Audit	UNT Dallas	1. International Travel Registration Control Process An internal control process is not established to ensure that all individuals traveling internationally on either UNT System, UNT, UNTHSC or UNT Dallas business have registered with UNT Risk Management prior to departure. Thus, UNT Risk Management does not know the total number and location of individuals traveling internationally. Additionally, there are no travel policies that address international travel registration at the UNT System, UNT, UNTHSC, and UNT Dallas. Currently, the international traveler acknowledges they will register their travel plans with UNT Risk Management using the TBA form acknowledgement statement. However, there is no certification that the international traveler has registered prior to departure.	High	Recommendation for HD Stearman, Assistant Vice President for Accreditation, Planning and Policy: 1.6.a. Establish a UNT Dallas travel policy consistent with UNT System Regulation 08.15000.	6a. The management action plan is to look at the UNT System regulation and tailor our policy to track the regulation.	H.D. Stearman, Assistant Vice President Accreditation, Planning, Office of Provost (UNT Dallas)	Exp: 3/1/2018 Rev.: 09/01/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	1. Protected Health Information During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following: a. Graduate students were asked to purchase their own flash drive to	High	Recommendations for the Provost: 1.1.a. Prohibit Clinic personnel (i.e. faculty, staff) and students from using any personal electronic and external devices (i.e. iPad, smartphones, laptops, flash and hard drives, etc.) to record and/or store PHI.	1a. To ensure security we discontinued the use of personal electronic and external devices to record or store PHI in the clinic. We have purchased four (4) University Mini IPads to be used in therapy rooms. We need to purchase additional university equipment for the remaining therapy rooms.	Betty Stewart, Provost/ Executive Vice President of Academic Affairs	8/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	1. Protected Health Information During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following: a. Graduate students were asked to purchase their own flash drive to store Clinic's PHI. Although graduate students were instructed in the course syllabus, to purchase an encrypted flash drive, no authorized Clinic personnel (i.e. faculty, staff) verified what type of flash drive the students were using. The students kept their own flash drive after the completion of the course and the Clinic did not have a protocol or procedure to sanitize sensitive information on the students' flash drive to permanently delete patient PHI. b. We were informed by the Interim Director that graduate students documented their session notes on their personal computers/laptops at home. The Clinic did not have a protocol or procedure for ensuring that the patient health records on students' personal computers/laptops were encrypted or properly sanitized after the	High	Recommendations for the Provost: 1.1.b. Require that all patient PHI to be stored on encrypted University issued devices. Create a log to document all University devices provided to employees/students. Once the semester ends, retrieve all issued devices and reconcile what it is documented on the log to ensure all devices have been returned.	1b. We worked with the University of North Texas at Dallas OIT department to implement recording equipment and secure recording software, Panopto, which works well for general recording and review. The Panopto data is encrypted in both transfer and resting state. OIT has a log of all University (laptops, iPads, etc.) used by faculty and staff in the clinic therapy rooms. To ensure security we discontinued the using personal devices outside of the clinic to record PHI. We will create a log to document all University devices checked out to faculty, staff, or students for clinical use. We will develop a corresponding policy and procedure indicating steps for retrieving issued devices and reconciling all information and devices each semester. We will work with OIT to ensure all devices are sanitized once a semester.	Betty Stewart, Provost/ Executive Vice President of Academic Affairs	Orig. Exp. Imp. Date: 8/31/2019 Rev. Imp. Date: 02/10/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	1. Protected Health Information During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following: a. Graduate students were asked to purchase their own flash drive to store Clinic's PHI. Although graduate students were instructed in the course syllabus, to purchase an encrypted flash drive, no authorized Clinic personnel (i.e. faculty, staff) verified what type of flash drive the	High	Recommendations for the Provost: 1.1.c. Develop medical record privacy guidelines for Clinic personnel (i.e. faculty, staff) and students to help ensure confidentiality of PHI (written, verbal or electronic) are in compliance with the Texas Medical Records Privacy Act.	1c. Counseling faculty are reviewing current Masters and Practicum handbooks and will develop medical record privacy guidelines that align with the Texas Medical Records Privacy Act for all faculty, staff, and students. We will make sure the guidelines are included in both the counseling program's Masters Handbook and the Practicum Handbook.	Betty Stewart, Provost/ Executive Vice President of Academic Affairs	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	1. Protected Health Information During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following: a. Graduate students were asked to purchase their own flash drive to store Clinic's PHI. Although graduate students were instructed in the course syllabus, to purchase an encrypted flash drive, no authorized Clinic personnel (i.e. faculty, staff) verified what type of flash drive the	High	Recommendations for the Provost: 1.1.d. Work with the Office of General Counsel to determine appropriate action in regards to inappropriate safeguarding of PHI in compliance with the Texas Medical Records Privacy Act.	1d. We will develop procedures to certify the appropriate safeguarding of PHI. The Counseling Program Coordinator and the Dean of Human Services need to work with General Council to determine appropriate actions needed to safeguard PHI in accordance with Texas Medical Records Privacy Act.	Betty Stewart, Provost/ Executive Vice President of Academic Affairs	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	1. Protected Health Information During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following: a. Graduate students were asked to purchase their own flash drive to store Clinic's PHI. Although graduate students were instructed in the course syllabus, to purchase an encrypted flash drive, no authorized Clinic personnel (i.e. faculty, staff) verified what type of flash drive the students were using. The students kept their own flash drive after the completion of the course and the Clinic did not have a protocol or procedure to sanitize sensitive information on the students' flash drive to permanently delete patient PHI.	High	Recommendations for the Provost: 1.1.e. Require Clinic personnel (i.e. faculty, staff) and students to lock the doors when no authorized personnel are present at the Clinic to prevent any unauthorized access to PHI.	1e. To ensure security we changed the locks on the entrance and exit doors to the Clinic. Locks to the Director's office, the Administrative Assistant's office, and to the computer workroom have been changed, and access restricted. Each semester counseling faculty and students will need to get their identification cards activated with the campus police to gain access to the clinic entrance and backdoor.	Betty Stewart, Provost/ Executive Vice President of Academic Affairs	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	1. Protected Health Information During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following: a. Graduate students were asked to purchase their own flash drive to store Clinic's PHI. Although graduate students were instructed in the course syllabus, to purchase an encrypted flash drive, no authorized Clinic personnel (i.e. faculty, staff) verified what type of flash drive the students were using. The students kept their own flash drive after the completion of the course and the Clinic did not have a protocol or procedure to sanitize sensitive information on the students' flash drive to permanently delete patient PHI. b. We were informed by the Interim Director that graduate students	High	Recommendations for the Provost: 1.1.f. Store graduate student workroom and PHI filing cabinet keys in a locked drawer which is only accessible to the Administrative Specialist and Clinic Director.	1f. To ensure security faculty and students no longer have access to the administrative assistant's office where keys to all locked file cabinets in the clinic are stored in a locked drawer. PHI is now stored in the back graduate student workroom in locked file cabinets that remain locked at all times. PHI files are only accessible to the Administrative Specialist and Clinic Director. The door to the graduate student workroom remains locked at all times.	Betty Stewart, Provost/ Executive Vice President of Academic Affairs	8/31/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	1. Protected Health Information During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following: a. Graduate students were asked to purchase their own flash drive to store Clinic's PHI. Although graduate students were instructed in the course syllabus, to purchase an encrypted flash drive, no authorized Clinic personnel (i.e. faculty, staff) verified what type of flash drive the students were using. The students kept their own flash drive after the completion of the course and the Clinic did not have a protocol or procedure to sanitize sensitive information on the students' flash drive to permanently delete patient PHI. b. We were informed by the Interim Director that graduate students	High	Recommendations for the Provost: 1.1.g. Develop and provide a mandatory annual PHI state and federal law training to Clinic personnel (i.e. faculty, staff) in order for them to properly carry out their duties at the Clinic. For students, this training should be mandatory each semester.	1g. To ensure students and faculty receive appropriate training on confidentiality, we are conducting research to access the most applicable package of training and certification materials, develop procedures for administering the training and verifying compliance. Dr. Trigg Even is researching is working to identify HIPAA/HB300 training and certification options to use to provide mandatory annual PHI state and federal law training for Clinic personnel and for students each semester. Policies and procedures related to mandatory training will be stored in the clinic director's office.	Betty Stewart, Provost/ Executive Vice President of Academic Affairs	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	1. Protected Health Information During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following: a. Graduate students were asked to purchase their own flash drive to store Clinic's PHI. Although graduate students were instructed in the course syllabus, to purchase an encrypted flash drive, no authorized Clinic personnel (i.e. faculty, staff) verified what type of flash drive the students were using. The students kept their own flash drive after the completion of the course and the Clinic did not have a protocol or procedure to sanitize sensitive information on the students' flash drive to permanently delete patient PHI.	High	Recommendations for the Provost: 1.1.h. Require all Clinic personnel (i.e. faculty, staff) and students to sign a written or electronic statement attesting to the completion of the training and retain documentation in accordance with the Texas Medical Records Privacy Act.	1h. Verifying compliance and training for counseling personnel, faculty, and students working in the clinic will be the responsibility of the Clinic Director and the Counseling Program Coordinator working with the Administrative Specialist. The administrative specialists will retain documentation of written or electronic statements, attesting to the completion of the training, in student files. We need to develop procedures for administering confidentiality training and develop a process for attesting completion of training.	Betty Stewart, Provost/ Executive Vice President of Academic Affairs	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	1. Protected Health Information During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following: a. Graduate students were asked to purchase their own flash drive to store Clinic's PHI. Although graduate students were instructed in the course syllabus, to purchase an encrypted flash drive, no authorized Clinic personnel (i.e. faculty, staff) verified what type of flash drive the students were using. The students kept their own flash drive after the completion of the course and the Clinic did not have a protocol or procedure to sanitize sensitive information on the students' flash	High	Recommendations for the Provost: 1.1.i. Develop a University policy regarding PHI privacy regulations and submit to the Office of General Council for review and approval.	1i. Counseling faculty will work to develop policies and procedures regarding PHI privacy regulations. Once the documents are created we will submit them to the office of General Council for review and approval	Betty Stewart, Provost/ Executive Vice President of Academic Affairs	Orig. Exp. Imp. Date: 8/31/2019 Rev. Imp. Date: 02/10/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	1. Protected Health Information During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following: a. Graduate students were asked to purchase their own flash drive to store Clinic's PHI. Although graduate students were instructed in the	High	Recommendations for the Chief Financial Officer and the Director of Office of Information Technology: 1.2.a. Sanitize and re-image all computer workstations and server.	2a. Hard drives were pulled from the counseling clinic lab computers on September 25, 2017. OIT completed sanitizing according to Department of Defense standards (DOD 5220.22) hard drives on October 4, 2017.	Jim Main, Chief Financial Officer and Kevin Rocha, Director of Office of Information Technology (OIT)	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	1. Protected Health Information During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181).	High	Recommendations for the Chief Financial Officer and the Director of Office of Information Technology: 1.2.b. Ensure default passwords are changed immediately upon acquisition.	2b. The former recording system, Salient's hard drives was removed. On October 3, 2017 and were destroyed on October 6, 2017 to ensure security.	Jim Main, Chief Financial Officer and Kevin Rocha, Director of Office of Information Technology (OIT)	8/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	1. Protected Health Information During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following: a. Graduate students were asked to purchase their own flash drive to store Clinic's PHI. Although graduate students were instructed in the course syllabus, to purchase an encrypted flash drive, no authorized Clinic personnel (i.e. faculty, staff) verified what type of flash drive the students were using. The students kept their own flash drive after the completion of the course and the Clinic did not have a protocol or procedure to sanitize sensitive information on the students' flash drive to permanently delete patient PHI. b. We were informed by the Interim Director that graduate students documented their session notes on their personal computers/laptops at home. The Clinic did not have a protocol or procedure for ensuring that the patient health records on students' personal computers/laptops were encrypted or properly sanitized after the semester ended. c. We were informed by the Interim Director and the Administrative Specialist that graduate students were asked to record counseling sessions on their personal iPad and/or laptop since January 2014 when the Clinic's recording equipment were not operating. This practice stopped at the beginning of Spring 2017 semester. d. Recorded sessions on the Clinic's recording equipment were stored	High	Recommendations for the Chief Financial Officer and the Director of Office of Information Technology: 1.2.c. All servers containing sensitive and confidential information should be set up on a secure network.	2c. To ensure security all computers will authenticate students at sign-in so that students use their university-issued computer account ID. The clinic's shared computer account is de-activated. Local login was only available on lab desktops and not reinstituted after sanitation.	Jim Main, Chief Financial Officer and Kevin Rocha, Director of Office of Information Technology (OIT)	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	1. Protected Health Information During our review of the Clinic, we noted that the patient health information (PHI) is not protected sufficiently to ensure compliance with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181). Specifically, we noted the following: a. Graduate students were asked to purchase their own flash drive to store Clinic's PHI. Although graduate students were instructed in the course syllabus, to purchase an encrypted flash drive, no authorized Clinic personnel (i.e. faculty, staff) verified what type of flash drive the students were using. The students kept their own flash drive after the completion of the course and the Clinic did not have a protocol or procedure to sanitize sensitive information on the students' flash drive to permanently delete patient PHI. b. We were informed by the Interim Director that graduate students documented their session notes on their personal computers/laptops at home. The Clinic did not have a protocol or procedure for ensuring that the patient health records on students' personal computers/laptops were encrypted or properly sanitized after the semester ended. c. We were informed by the Interim Director and the Administrative Specialist that graduate students were asked to record counseling sessions on their personal iPad and/or laptop since January 2014 when the Clinic's recording equipment were not operating. This practice stopped at the beginning of Spring 2017 semester. d. Recorded sessions on the Clinic's recording equipment were stored	High	Recommendation for the Chief Financial Officer, Dean for School of Human Services, and Director of Office of Information Technology to collaborate with UNT System Chief Information Security Officer to: 1.3.a. Develop a written security plan to protect the data and technology used by the Counseling Clinic. The plan should at a minimum, include the following: • Relocate the server to the UNT Data Center utilizing secure communication protocols to access the data. • Software to remove data from all computer workstations on a daily basis. • Obtain all University issued devices from the Clinic and sanitize sensitive data at the end of every semester. • All portable devices issued to students should be encrypted. • Deactivate the Clinic's shared computer account and require Clinic personnel (i.e. faculty, staff) and students to use their University issued computer account or unique ID while using the Clinic's workstations. • Secure back-up and disaster recovery capabilities.	3a. We will collaborate with Charlotte Russell to ensure security standards and procedures are clearly documented. To ensure security, data was removed from all computer stations in the graduate student workroom. We are working with the OIT department to ensure that all computer stations have "deep freeze" software installed so that every time the machine starts it is wiped clean, and sanitized after each use. To ensure security, all portable devices used in the clinic are issued to students will be encrypted. We will work with OIT to secure back-up and disaster recovery capabilities.	Jim Main, Chief Financial Officer, Constance Lacy, Dean of School of Human Services, and Kevin Rocha, Director of Office of Information Technology in collaboration with Charlotte Russell, UNT System Chief Information Security Officer	8/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-109 HSC	Governance and Regulatory Compliance	UNTHSC IT Change Management	UNTHSC	1. Segregation of Duties: Segregation of duties did not exist between the development of new code to bringing the code into the production environment. No evidence was produced to show that segregation of duties existed during change management between the development and production environment.	High	Recommendations for Chief Information Officer, ITS: 1. 1a. Strengthen controls around moving code changes into production by: • Acquiring and implementing a configuration management system, or if that is not feasible; • Designating more resources for development changes over critical applications.	We are adding resources/reassigning duties to expand the development pipeline to include Quality Assurance (QA). QA will review code before it is moved into Staging and Production. The addition of QA into the production pipeline for segregation of duties will occur in the second quarter of 2017.	Anthony Tissera, Director of Product Development and Engineering, Information Technology Services	6/30/2017 Rev. 08/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	1. The box offices in the College of Music are in noncompliance with Payment Card Industry Data Security Standard (PCI DSS). CampusGuard conducted a PCI DSS compliance review of UNT in May 2016. The review covered various areas, including the box office in the Murchison Performing Arts Center (MPAC). The CampusGuard PCI DSS compliance review report identified various instances of noncompliance with PCI DSS, including: ☐ General use workstations being used for payment processing; ☐ No procedures related to a monitoring program for point of interaction devices; and ☐ A need to verify that there is an annual check of compliance for third party service providers with whom cardholder data is shared. Based on communication with the Associate Dean for Operations, MPAC Business Manager, and Network Manager, the College of Music did not receive the CampusGuard PCI DSS compliance review report. The MPAC Business Manager said that he was not aware of any corrective action to address the issues identified during the CampusGuard PCI DSS review. In addition to the box office in the MPAC, the College of Music maintains a box office in Voertman Concert Hall. The Voertman Concert Hall box office was not included in the May 2016 CampusGuard PCI DSS review. Internal Audit observed the box office	High	Recommendations for C. Aaron LeMay, Associate Vice Chancellor and System Controller: 1.1.a. Coordinate with the College of Music to correct the findings identified in the Murchison Performing Arts Center box office during the CampusGuard PCI DSS compliance review.	1a. Management concurs with this finding and will: ☐ Create a segregated payment system on the point of sale stations in the Murchison box office. Estimated completion date of September 29, 2017. ☐ Develop comprehensive controls to strengthen PCI compliance at the Murchison. This will be part of a campus wide effort. Estimated completion date of December 31, 2017.	C. Aaron LeMay, Associate Vice Chancellor for Finance and System Controller	12/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	1. The box offices in the College of Music are in noncompliance with Payment Card Industry Data Security Standard (PCI DSS). CampusGuard conducted a PCI DSS compliance review of UNT in May 2016. The review covered various areas, including the box office in the Murchison Performing Arts Center (MPAC). The CampusGuard PCI DSS compliance review report identified various instances of noncompliance with PCI DSS, including: ☐ General use workstations being used for payment processing; ☐ No procedures related to a monitoring program for point of	High	Recommendations for C. Aaron LeMay, Associate Vice Chancellor and System Controller: 1.1.b. Review PCI DSS compliance in the Voertman Concert Hall box office and coordinate with the College of Music to correct any issues identified.	1b. Management agrees with this finding and will: ☐ Create a segregated payment system on the point of sale stations in the Voertman box office. Estimated completion date of September 29, 2017. ☐ Review PCI compliance in the College of Music Voertman Concert Hall. Estimated completion date of December 31, 2017. ☐ Develop comprehensive controls to strengthen PCI compliance at the Murchison. This will be part of a campus wide effort. Estimated completion date of December 31, 2017.	C. Aaron LeMay, Associate Vice Chancellor for Finance and System Controller	12/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record	High	Recommendations for UNT Senior Director, Registrar: 1.1.b. Separate the certification of completed FERPA training from the form to obtain access to student data, so that all users trained do not automatically receive access.	1b. We agree. The registrar's office will re-engineer current procedures and will separate the certification of completed FERPA training from the form to obtain access to student data, so that all users trained do not automatically receive access.	Lynn McCreary, Registrar, UNT	Exp. Imply. Date: 12/15/2017 Revised Imply. Date: 3/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-007 UNT	Governance and Regulatory Compliance	Joint Admission Medical Program Audit	UNT	None	NA	NA	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2017	17-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	None	NA	NA	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2017	17-003 HSC	Governance and Regulatory Compliance	President's Expenditure Review	UNTHSC	1. Personally Identifiable Information - During our review of travel, business and entertainment reimbursement support documentation in Enterprise Information System and/or ImageNow, we noted Personally Identifiable Information was not redacted prior to upload in the system. In detail the following was noted: • 15 out of 30 (50%) invoices reviewed had personal checks with checking account numbers not redacted. • 3 out of 30 (10%) invoices reviewed had credit card statements with credit card numbers not redacted.	Moderate	1. Recommendations for the University: a. Mask credit card and bank account information that is uploaded and retained in Enterprise Information System and/or ImageNow, to help ensure sensitive information is not compromised.	1a and 1b - Implement a "Business Expense Reimbursement Checklist" to help reinforce important steps in processing, including masking bank account and credit card information. The checklist will be used by all President Office staff members responsible for preparing reimbursement requests for the president's business expenses and travel expenditures.	Susan Ross, Executive Director, Office of the President	10/27/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-003 HSC	Governance and Regulatory Compliance	President's Expenditure Review	UNTHSC	1. Personally Identifiable Information - During our review of travel, business and entertainment reimbursement support documentation in Enterprise Information System and/or ImageNow, we noted Personally Identifiable Information was not redacted prior to upload in the system. In detail the following was noted: • 15 out of 30 (50%) invoices reviewed had personal checks with checking account numbers not redacted. • 3 out of 30 (10%) invoices reviewed had credit card statements with credit card numbers not redacted.	Moderate	1. Recommendations for the University: b. Develop a travel/entertainment support checklist to minimize any oversight during preparation of documentation support to enhance completeness and accuracy.	1a and 1b - Implement a "Business Expense Reimbursement Checklist" to help reinforce important steps in processing, including masking bank account and credit card information. The checklist will be used by all President Office staff members responsible for preparing reimbursement requests for the president's business expenses and travel expenditures.	Susan Ross, Executive Director, Office of the President	10/27/2016	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-003 HSC	Governance and Regulatory Compliance	President's Expenditure Review	UNT System	1. Personally Identifiable Information - During our review of travel, business and entertainment reimbursement support documentation in Enterprise Information System and/or ImageNow, we noted Personally Identifiable Information was not redacted prior to upload in the system. In detail the following was noted: • 15 out of 30 (50%) invoices reviewed had personal checks with checking account numbers not redacted. • 3 out of 30 (10%) invoices reviewed had credit card statements with credit card numbers not redacted.	Moderate	2. Recommendation for the UNT System: a. Provide training to individuals processing reimbursement to ensure all support documentation reviewed/processed does not contain personally identifiable information (PII). Additionally, when support documentation containing PII is received, we recommend returning the documentation back to the submitter with explanation for the PII to be redacted.	2a - Accounts Payable, UNTS Controller operations will take the following actions: Communicate to all employees and strongly emphasize in Travel process training provided across each component institution, the importance of protecting and redacting personal credit card and bank information on supporting documents submitted through the system. Training will also be provided to Accounts Payable staff to identify any Personally identifiable information (PII) on supporting documents submitted and if any PII is received without redaction, documents will be returned back to the submitter with explanation requiring required PII redaction prior to final processing.	Abdul N Mohammad, Sr. Director of Operations, UNT System, Office of the Controller	4/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-002 UNT	Governance and Regulatory Compliance	President's Expenditure Review	UNT	None	NA	NA	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2017	17-004 DAL	Governance and Regulatory Compliance	President's Expenditure Review	UNT Dallas	1. Personally Identifiable Information - During our review of travel, business and entertainment reimbursement support documentation in Enterprise Information System and/or ImageNow, we noted Personally Identifiable Information was not redacted prior to upload in the system. Specifically, the bank account number on two personal checks was not redacted.	Moderate	1. Recommendations for the University: a. Mask credit card and bank account information that is uploaded and retained in Enterprise Information System and/or ImageNow, to help ensure sensitive information is not compromised.	1a and b –Effective October 27, 2016, the Office of the President staff will mask all credit card and bank account information to help ensure sensitive information is not compromised. The Office of the President staff will also attend "process reimbursement" training (when available) to ensure we are following the recommended guidelines appropriately.	The Office of the President	10/27/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-004 DAL	Governance and Regulatory Compliance	President's Expenditure Review	UNT Dallas	1. Personally Identifiable Information - During our review of travel, business and entertainment reimbursement support documentation in Enterprise Information System and/or ImageNow, we noted Personally Identifiable Information was not redacted prior to upload in the system. Specifically, the bank account number on two personal checks was not redacted.	Moderate	1. Recommendations for the University: b. Develop a travel/entertainment support checklist to minimize any oversight during preparation of documentation support to enhance completeness and accuracy.	1a and b –Effective October 27, 2016, the Office of the President staff will mask all credit card and bank account information to help ensure sensitive information is not compromised. The Office of the President staff will also attend "process reimbursement" training (when available) to ensure we are following the recommended guidelines appropriately.	The Office of the President	10/27/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-004 DAL	Governance and Regulatory Compliance	President's Expenditure Review	UNT System	1. Personally Identifiable Information - During our review of travel, business and entertainment reimbursement support documentation in Enterprise Information System and/or ImageNow, we noted Personally Identifiable Information was not redacted prior to upload in the system. Specifically, the bank account number on two personal checks was not redacted.	Moderate	2. Recommendation for the UNT System: a. Provide training to individuals processing reimbursement to ensure all support documentation reviewed/processed does not contain personally identifiable information (PII). Additionally, when support documentation containing PII is received, we recommend returning the documentation back to the submitter with explanation for the PII to be redacted.	2a - Accounts Payable, UNTS Controller operations will take the following actions: Communicate to all employees and strongly emphasize in Travel process training provided across each component institution, the importance of protecting and redacting personal credit card and bank information on supporting documents submitted through the system. Training will also be provided to Accounts Payable staff to identify any Personally identifiable information (PII) on supporting documents submitted and if any PII is received without redaction, documents will be returned back to the submitter with explanation requiring required	Abdul N Mohammad, Sr. Director of Operations, UNT System, Office of the Controller	4/30/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-008 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program	UNTHSC	No findings/deficiencies.	NA	None	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2017	17-408 UNT	Governance and Regulatory Compliance	College of Visual Arts and Design Transitional Audit	UNT	1. Cash Handling: UNT cash handling policies were not consistently followed in the College of Visual Arts and Design. Written cash handling procedures in the College of Visual Arts and Design were either nonexistent or incomplete and did not comply with UNT cash handling policies. Additionally, individuals who receive cash in the College of Visual Arts and Design either do not consistently record cash receipts in a log or do not maintain a cash receipts log at all.	Moderate	1. 1a. Develop written cash handling procedures as required by UNT Policy 10.006.	1a. Mary Braden (Budget Officer) will develop a draft procedure document for the College to be approved by the College Executive Committee, based on the UNT cash handling policy. We will explore the use of a cash handling template that is available for use. Once approved each individual who handles cash will be expected to adhere to these procedures.	Mary Braden, Administrative Coordinator IV; Peter Hyland, Director of the Onstead Institute for Education; Susan Sanders, CVAD Development Director	3/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-408 UNT	Governance and Regulatory Compliance	College of Visual Arts and Design Transitional Audit	UNT	1. Cash Handling: UNT cash handling policies were not consistently followed in the College of Visual Arts and Design. Written cash handling procedures in the College of Visual Arts and Design were either nonexistent or incomplete and did not comply with UNT cash handling policies. Additionally, individuals who receive cash in the College of Visual Arts and Design either do not consistently record cash receipts in a log or do not maintain a cash receipts log at all.	Moderate	1. 1b. Ensure that those individuals who receive cash and checks record the receipt of funds in a log.	1b. The three individuals named will maintain either paper or electronic logs to record their cash handling.	Mary Braden, Administrative Coordinator IV; Peter Hyland, Director of the Onstead Institute for Education; Susan Sanders, CVAD Development Director	3/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-408 UNT	Governance and Regulatory Compliance	College of Visual Arts and Design Transitional Audit	UNT	2. Personally Identifiable Information: Credit card information was not redacted prior to upload in ImageNow.

During our review of travel reimbursement support documentation in ImageNow (Perceptive Content), we noted 3 of 21 travel vouchers (14.3%) where credit card numbers were not redacted prior to upload in the system. Two unredacted account numbers were for corporate credit cards. The other unredacted account number was for a personal credit card. | Moderate | 2. 1a. Mask credit card and bank account information to help ensure sensitive information is not compromised. | 1a. We will immediately begin masking all credit card and bank information. We will send a reminder to all appropriate staff about the recent e-mail that outlined this policy. | Jerry Aul, Administrative Coordinator I | 4/30/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-408 UNT | Governance and Regulatory Compliance | College of Visual Arts and Design Transitional Audit | UNT | 2. Personally Identifiable Information: Credit card information was not redacted prior to upload in ImageNow.

During our review of travel reimbursement support documentation in ImageNow (Perceptive Content), we noted 3 of 21 travel vouchers (14.3%) where credit card numbers were not redacted prior to upload in the system. Two unredacted account numbers were for corporate credit cards. The other unredacted account number was for a personal credit card. | Moderate | 2. 1b. Develop a travel support checklist to minimize any oversight during preparation of documentation support to enhance completeness and accuracy. | 1b. We will ensure a checklist is created and implemented. | Jerry Aul, Administrative Coordinator I | 4/30/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-408 UNT | Governance and Regulatory Compliance | College of Visual Arts and Design Transitional Audit | UNT | 3. Budget Tracking: Personnel in the College of Visual Arts and Design (CVAD) indicated during interviews that they were experiencing difficulties with budget tracking, using PeopleSoft 9.2, and the new chart of accounts.

It was mentioned that the PeopleSoft 9.2 upgrade and implementation of the new chart of accounts has added complexity to the budget tracking process. Personnel stated during interviews that additional resources and guidance on common challenges and issues would be useful. Moreover, CVAD personnel noted difficulty in obtaining clear, sufficient, and timely assistance from the UNT Budget Office. | Moderate | Recommendation for Dean:

3. 1a. Ensure individuals with budget tracking responsibilities have received training related to PeopleSoft 9.2 and the new chart of accounts. Continue to work with the UNT Budget Office to improve and resolve challenges CVAD is experiencing. | 1a. We will check to ensure that staff have indeed participated and if not we will make sure that they seek and participate in appropriate training. As notification of trainings are issued, we will continue to encourage staff to take advantage of these opportunities. | Greg Watts, Dean of the College of Visual Arts and Design | 3/31/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-408 UNT | Governance and Regulatory Compliance | College of Visual Arts and Design Transitional Audit | UNT | 3. Budget Tracking: Personnel in the College of Visual Arts and Design (CVAD) indicated during interviews that they were experiencing difficulties with budget tracking, using PeopleSoft 9.2, and the new chart of accounts.

It was mentioned that the PeopleSoft 9.2 upgrade and implementation of the new chart of accounts has added complexity to the budget tracking process. Personnel stated during interviews that additional resources and guidance on common challenges and issues | Moderate | Recommendation for UNT Budget Office:

3. 2a. Develop a task force or user groups as a mechanism to improve transparency and communication with the campus. This will assist the Budget Office in understanding the challenges the campus is experiencing, improving training materials, and developing support handouts (e.g. FAQ sheets or brochures). | 2a. Since the audit field work was completed for the CVAD transitional Audit, many additional reporting and training resources have been developed and implemented by the UNT Budget office for the UNT campus. Reporting and training requires coordinated efforts between many functional offices, including the UNT System areas of ITSS, Budget, and Financial Reporting and also for UNT's areas of Office of Data Analytics & Institutional Research and Grants Accounting, all of which are needed for correct information for budget to actual financial data. The front line support of Budget Office Analysts positions are fully | Beverly Cotton, Associate Vice President for Budget and Analytics | 4/1/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-408 UNT | Governance and Regulatory Compliance | College of Visual Arts and Design Transitional Audit | UNT | 4. Scholarships: Student Financial Aid and Scholarships' Best Practices for Scholarships and Awards are not consistently followed within the College of Visual Arts and Design.

Internal Audit noted the following in CVAD:

- There are no working departmental scholarship polices;
- Scholarship Committee minutes are not maintained; and
- Scholarship criteria listed in the CVAD scholarship database did not | Moderate | 4. 1a. Create a departmental policy for awarding scholarships. | 1a. Seek guidance from the Scholarship Office on what is an acceptable documentation of a departmental scholarship process. | Jerry Aul, Administrative Coordinator I | 4/30/2017 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-408 UNT	Governance and Regulatory Compliance	College of Visual Arts and Design Transitional Audit	UNT	4. Scholarships: Student Financial Aid and Scholarships' Best Practices for Scholarships and Awards are not consistently followed within the College of Visual Arts and Design. Internal Audit noted the following in CVAD: - There are no working departmental scholarship polices; - Scholarship Committee minutes are not maintained; and - Scholarship criteria listed in the CVAD scholarship database did not match all the criteria in the corresponding donor agreements and other support documentation.	Moderate	4. 1b. Document Scholarship Committee meeting minutes.	1b. Maintain scholarship minutes.	Jerry Aul, Administrative Coordinator I	4/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-408 UNT	Governance and Regulatory Compliance	College of Visual Arts and Design Transitional Audit	UNT	4. Scholarships: Student Financial Aid and Scholarships' Best Practices for Scholarships and Awards are not consistently followed within the College of Visual Arts and Design. Internal Audit noted the following in CVAD: - There are no working departmental scholarship polices; - Scholarship Committee minutes are not maintained; and - Scholarship criteria listed in the CVAD scholarship database did not match all the criteria in the corresponding donor agreements and other support documentation.	Moderate	4. 1c. Ensure that criteria in the CVAD scholarship database correspond with donor agreements and other support documentation.	1c. Review scholarship database to ensure criteria correspond with donor agreements and other support documentation.	Jerry Aul, Administrative Coordinator I	4/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives	High	Recommendations for UNT Senior Director, Registrar: 1.1.c. Change the access authorization form to include the user's job and employment status.	1c. We agree. The registrar's office will redesign the access authorization form to include the users job and employment status.	Lynn McCreary, Registrar, UNT	Exp. Impl. Date: 12/15/2017 Revised Impl. Date: 3/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-109 HSC	Governance and Regulatory Compliance	UNTHSC IT Change Management	UNTHSC	2. Inconsistent Process and Documentation: The change management process and documentation requirements were not being followed. ITS used a combination of software to communicate internally and manage their projects. Documentation for recent changes that were identified as formal could not be produced to prove that the business impact was considered, a back-out plan existed, segregation of duties was maintained, or peer review was conducted. HIM and ITS implement changes to the NextGen application. When a high impact change requires the approval of the NextGen Task Force Committee. Representatives from each clinic attend, and a vote is	Moderate	Recommendations for Chief Information Officer, ITS: 2. 1a. Establish a consistent practice that specifically addresses the following: • Classification process to determine the level of risk and impact of the change; • Requirement for all changes to be documented and kept in one central location; • Document the justification for the change and the impact to business, including the information security impact of the change; • Require formal approval of all high risk or high impact changes	We will transition change management approval and documentation to a centralized location (probably Jira) and educate ITS staff on entering and documenting changes.	Nathan Ribelin, Director, Helpdesk and Client Services, Information Technology Services	3/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-109 HSC	Governance and Regulatory Compliance	UNTHSC IT Change Management	UNTHSC	2. Inconsistent Process and Documentation: The change management process and documentation requirements were not being followed. ITS used a combination of software to communicate internally and manage their projects. Documentation for recent changes that were identified as formal could not be produced to prove that the business impact was considered, a back-out plan existed, segregation of duties was maintained, or peer review was conducted. HIM and ITS implement changes to the NextGen application. When a high impact change requires the approval of the NextGen Task Force Committee. Representatives from each clinic attend, and a vote is	Moderate	Recommendations for Chief Operations Officer, UNT Health: 2. 2a. Follow UNTHSC Policy 14.650 UNT Health IT Change Management Policy, specifically: • Document all changes in one central location regardless of classification; • Create a back-out plan as required for changes classified as major; • Document who will be responsible for creating, testing, and implementing the change as part of the Implementation Plan on major changes; • Require a test plan for standard and major changes; and	I agree with the all recommendations listed and expect to have the following items implemented by March 31, 2017: • Create a back-out plan as required for changes classified as major; • Document who will be responsible for creating, testing, and implementing the change as part of the Implementation Plan on major changes; • Require a test plan for standard and major changes; and • Retain evidence of approvals. In collaboration with the IT department I expect to have the following item implemented by September 1, 2017. • Document all changes in one central location regardless of classification	Cynthia Loza, HIM Template Editor, Central Business Services	9/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-109 HSC	Governance and Regulatory Compliance	UNTHSC IT Change Management	UNTHSC	3. Administrative Input on Risk Assessment: The assessment of mission critical applications and services has not been reviewed by UNTHSC Administration in over a year. After meeting with the Chief Information Officer, it was noted that ITS has not had the opportunity to discuss which applications and services are most critical with administrators of UNTHSC. The Chief Information Officer formulated a risk assessment of UNTHSC applications and services based on her her expertise, however it would be beneficial to have an assessment with senior leadership. According to the CIO, input was given by the Business Continuity Lead over a year ago, but that role no longer exists.	Moderate	Recommendations for Chief Information Officer, ITS: 3. 1a. Perform a risk assessment with UNTHSC Administration to risk-rank applications and services and formally identify those critical to the Institution.	The Information Security and Privacy Committee will be assessing and assigning risk for applications and services beginning in the first quarter of 2017.	Information Security and Privacy Committee (Co-Chairs: Chief Compliance Officer and Chief Information Officer).	3/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-005 SYS, UNT, HSC, DAL	Governance and Regulatory Compliance	Investments Audit	UNT System	1. Conflict of Interest- SYS/UNT/DAL/HSC: Testing identified that all of System Investment Advisory Committee members and component Investment Officers did not complete Conflict of Interest disclosure forms for FY 2016 indicating any personal business relations with a business organization offering to engage in an investment transaction with UNT System, UNT, UNT Dallas and UNTHSC. This finding was also identified on last year's Internal Audit Report 16-004 UNT System, UNT, UNT Dallas and 16-009 UNTHSC FY 2015 Investment Compliance Audit in two separate observations. UNT System Management concurred with Internal Audit's recommendations, but in order to establish a more comprehensive solution with the Office of General Counsel (OGC) and UNT System Human Resources, they were not able to fully implement a Conflict of Interest Disclosure process by the initial implementation date of August 31, 2016. Furthermore, UNTHSC Management concurred with Internal Audit's recommendations and implemented a process, however due to employee turnover, the implemented monitoring process was not sustained.	High	Recommendations for the Associate Vice Chancellor for Treasury: Ensure the following recommendations made in Internal Audit Report #16-004 UNT System, UNT, UNT Dallas are implemented: 1. 1a. Management to work with Office of General Counsel and Human Resources to establish a mechanism, which includes a conflict of interest disclosure form, through which investment officers self-report annually any real or perceived conflicts of interest.	Currently, we have the approved form for investment officers to sign certifying that there are no COI's, which will be sent out to each investment officer by the end of January 2017.	James Mauldin, Associate Vice Chancellor for Treasury and Gary Finney, Director of Human Resources	6/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-005 SYS, UNT, HSC, DAL	Governance and Regulatory Compliance	Investments Audit	UNT System	1. Conflict of Interest- SYS/UNT/DAL/HSC: Testing identified that all of System Investment Advisory Committee members and component Investment Officers did not complete Conflict of Interest disclosure forms for FY 2016 indicating any personal business relations with a business organization offering to engage in an investment transaction with UNT System, UNT, UNT Dallas and UNTHSC. This finding was also identified on last year's Internal Audit Report 16-004 UNT System, UNT, UNT Dallas and 16-009 UNTHSC FY 2015 Investment Compliance Audit in two separate observations. UNT System Management concurred with Internal Audit's recommendations, but in order to establish a more comprehensive solution with the Office of General Counsel (OGC) and UNT System Human Resources, they were not able to fully implement a Conflict of Interest Disclosure process by the initial implementation date of	High	Recommendations for the Associate Vice Chancellor for Treasury: Ensure the following recommendations made in Internal Audit Report #16-004 UNT System, UNT, UNT Dallas are implemented: 1. 1b. Implement a required annual conflict of interest training program to provide all employees who works with investments a clear understanding of their roles and responsibilities related to conflict of interest and steps they would need to take in the event of a concern.	We are developing slide(s) for Human Resources to incorporate into their orientation training, which should be completed and approved by Friday, January 27, 2017 at the latest. Human Resources will then incorporate this aspect into their "compliance day" training.	James Mauldin, Associate Vice Chancellor for Treasury and Gary Finney, Director of Human Resources	6/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-005 SYS, UNT, HSC, DAL	Governance and Regulatory Compliance	Investments Audit	UNTHSC	1. Conflict of Interest- SYS/UNT/DAL/HSC: Testing identified that all of System Investment Advisory Committee members and component Investment Officers did not complete Conflict of Interest disclosure forms for FY 2016 indicating any personal business relations with a business organization offering to engage in an investment transaction with UNT System, UNT, UNT Dallas and UNTHSC. This finding was also identified on last year's Internal Audit Report 16-004 UNT System, UNT, UNT Dallas and 16-009 UNTHSC FY 2015 Investment Compliance Audit in two separate observations. UNT System Management concurred with Internal Audit's recommendations, but in order to establish a more comprehensive solution with the Office of General Counsel (OGC) and UNT System	High	Recommendation for the UNTHSC Chief Financial Officer: 1. 2a. Work with the UNTHSC Institutional & Clinical Compliance Office to implement a monitoring process to ensure applicable staff complete an annual conflict of interest disclosure form.	The Compliance office will ensure 100% of the forms are completed and returned for FY2017 and future years. Any forms not returned by the due date (January 31st for FY 2017) will be followed up by the Compliance office shortly after January 31st with prompt escalation to supervisors and senior management, if needed. Any person not completing the form after follow-up by Compliance department will be subject to disciplinary action up to and including termination.	Elaine Anderson, Interim Chief Compliance and Enterprise Risk Officer	3/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-005 SYS, UNT, HSC, DAL	Governance and Regulatory Compliance	Investments Audit	UNT System	1. Conflict of Interest- SYS/UNT/DAL/HSC: Testing identified that all of System Investment Advisory Committee members and component Investment Officers did not complete Conflict of Interest disclosure forms for FY 2016 indicating any personal business relations with a business organization offering to engage in an investment transaction with UNT System, UNT, UNT Dallas and UNTHSC. This finding was also identified on last year's Internal Audit Report 16-004 UNT System, UNT, UNT Dallas and 16-009 UNTHSC FY 2015 Investment Compliance Audit in two separate observations. UNT System Management concurred with Internal Audit's recommendations, but in order to establish a more comprehensive	High	Recommendation for the Associate Vice Chancellor for Treasury: 1. 3a. Implement a monitoring process to request confirmation from all institutions to ensure annual conflict of interest disclosure forms were completed by all investments officers and designees.	Going forward, annually a process will be in place to request confirmation from all institutions that annual conflict of interest disclosure forms were completed by all investments officers and designees.	James Mauldin, Associate Vice Chancellor for Treasury	3/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-005 SYS, UNT, HSC, DAL	Governance and Regulatory Compliance	Investments Audit	UNT System	2. Board of Regents Public Funds Investment Act Training: Public Funds Investment Act (PFIA) testing identified two of the newly appointed Regents did not have PFIA training completed within six months after taking office or assuming duties. Based on our detail testing, trainings were completed by the Board of Regent members eight and ten months after taking office.	Moderate	Recommendation to the Secretary to the UNTS Board of Regents: 2. 1a. Develop follow-up procedures to help ensure that Board of Regents complete PFIA required training session within six months after taking office of assuming duties in accordance with the statute.	The Office of the Board Secretary will create a tracking system that will be used to monitor the completion of the variety of required trainings for new Regents. The tracking system will include the training required, required completion date, when reminder emails are sent, and when training was completed.	Dr. Rosemary Haggett, Secretary to the UNTS Board of Regents	6/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-005 SYS, UNT, HSC, DAL	Governance and Regulatory Compliance	Investments Audit	UNT System	3. Annual Review and Adoption of Financial Institutions and Broker/Dealers: The Board of Regents has not reviewed and adopted a list of financial institutions and broker/dealers qualified and authorized to engage in investment transactions with and for the System. This finding was also identified on last year's Internal Audit Report 16-004 UNT System, UNT, UNT Dallas and 16-009 UNTHSC FY 2015 Investment Compliance Audit. UNT System Management concurred with Internal Audit's recommendations, but they were unable to implement the corrective actions by the initial implementation date of November 30, 2016 because a consulting firm was obtained to review treasury operations. Additionally, management communicated they will be	Moderate	Recommendation for the Associate Vice Chancellor for Treasury: 3. 1a. Establish procedures to ensure compliance with System Regulation 08.2000, Section 2005, paragraph 10 and review the System Regulation to see if requirement is applicable as is and make revisions as necessary.	The investment policy will be revised to reflect that only the list of broker/dealers requires Board of Regents approval. This revision and the list of broker/dealers will be provided to the Board of Regents for review and approval at the May 2017 Board of Regents meeting.	James Mauldin, Associate Vice Chancellor for Treasury	6/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-103 SYS	Governance and Regulatory Compliance	IT Change Management	UNT System	1. Lack of Permanent Standards: Standard being used for ServiceNow changes not detailed, current or approved. CM processes used by Image Now, Office 365, and Blackboard Learn are called "Provisional CM Process" and the "CM Standard Operating Procedures". They were put in place over 3 years ago and are not updated, current or approved.	Moderate	Recommendation for IT Shared Services: 1. 1a. Update and finalize a detailed policy and associated standards for use during changes to vendor supplied applications, as recorded in ServiceNow.	ITSS will update and finalize a policy and associated standards for use during changes to vendor supplied applications, as recorded in ServiceNow.	Charlotte Russell, Chief Information Security Officer	7/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-103 SYS	Governance and Regulatory Compliance	IT Change Management	UNT System	2. Lack of Script Standards: There are no standards for Script type changes in Phire. EA Development Standards do not indicate or specify requirements for the Script CR type.	Moderate	Recommendation for IT Shared Services: 2. 1a. Add requirements to the EA Development Standards specifying controls required during changes to the CR Script type.	The script workflow within PHIRE provides Separation of Duties (SoD), and an audit trail for monitoring these types of changes. ITSS will review and update the standards document to include documentation necessary to specify additional controls required during changes to the CR Script type.	Dorothy Flores, Executive Director of Enterprise Applications	7/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-103 SYS	Governance and Regulatory Compliance	IT Change Management	UNT System	3. Lack of Segregation Duties: The same person assigned to and completing the change in the development environment moved it to the production environment. The ServiceNow tool does not actually move changes from one environment to another, including into production. Per the change record, the same person assigned to and performing the change also moved that change into production, resulting is a lack of Segregation of Duties (SOD).	Moderate	Recommendation for IT Shared Services: 3. 1a. Strengthen controls around moving code changes into production for applications using ServiceNow by designating more resources over critical applications or cross-training existing resources.	ITSS will revise standards to comply with Separation of Duties based on Texas Administrative Code Chapter 202.76 "Security Controls Standards Catalog", Section AC-5 Separation of Duties and ISO 27002, section 6.1.2. ITSS IT Service Management will follow the ITILv3 framework for change management and identify all aspects of the service design and service transition requirements prior to planning the 'go-live' into a production environment. There are changes to the environments that our outside project work and reside in operational work, these changes will also follow the ITILv3 change management framework.	Kendra Ketchum, Chief Technology Officer	7/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-103 SYS	Governance and Regulatory Compliance	IT Change Management	UNT System	4. Backout plans and post implementation review not required or recorded: Backout Plans and Post-Implementation reviews are not required for changes made in Phire, and no records tested contained these items. In ServiceNow, three of seven (43%) changes tested did not indicate a Post-Implementation Review was conducted, as required by ITIL. In Phire, Backout Plans and Post-Implementation reviews are not required, and none of the records tested contained these items. Post Implementation reviews are indicated in ServiceNow by a task called "Post Implementation Testing". During testing, this was considered a Yes if the State indicated "Closed Complete". Three of seven (43%) changes tested did not contain this indication.	Moderate	Recommendation for IT Shared Services: 4a. Include requirements for backout plans and post-implementation reviews for changes recorded in Phire in the CM standards.	ITSS will revise standards to include backout plans and post-implementation reviews for changes recorded in Phire in the CM standards, and will include post implementation reviews that are conducted during Change Management meetings are documented in ServiceNow. To clarify, ITILv3 has Continuous Improvement as the last development cycle and we will use that to identify our post-implementation reviews as part of the Service Lifecycle, as many of the services are already in production. ISO 27002, Section 12.1.2 Change Management, Texas Administrative Code Chapter 202.76 "Security Controls Standards Catalog", Section CM-Configuration Management, and ITIL v3 Framework will be utilized to address this observation.	Charlotte Russell, Chief Information Security Officer	7/31/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-103 SYS	Governance and Regulatory Compliance	IT Change Management	UNT System	4. Backout plans and post implementation review not required or recorded: Backout Plans and Post-Implementation reviews are not required for changes made in Phire, and no records tested contained these items. In ServiceNow, three of seven (43%) changes tested did not indicate a Post-Implementation Review was conducted, as required by ITIL. In Phire, Backout Plans and Post-Implementation reviews are not required, and none of the records tested contained these items. Post Implementation reviews are indicated in ServiceNow by a task called "Post Implementation Testing". During testing, this was considered a Yes if the State indicated "Closed Complete". Three of seven (43%) changes tested did not contain this indication.	Moderate	Recommendation for IT Shared Services: 4b. Ensure post implementation reviews conducted during weekly Change Management meetings are documented in ServiceNow.	ITSS will revise standards to include backout plans and post-implementation reviews for changes recorded in Phire in the CM standards, and will include post implementation reviews that are conducted during Change Management meetings are documented in ServiceNow. To clarify, ITILv3 has Continuous Improvement as the last development cycle and we will use that to identify our post-implementation reviews as part of the Service Lifecycle, as many of the services are already in production. ISO 27002, Section 12.1.2 Change Management, Texas Administrative Code Chapter 202.76 "Security Controls Standards Catalog", Section CM-Configuration Management, and ITIL v3 Framework will be utilized to address this observation.	Charlotte Russell, Chief Information Security Officer	7/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-103 SYS	Governance and Regulatory Compliance	IT Change Management	UNT System	5. Stakeholders and Communication Plan not included in change requests: Stakeholders and Communication Plan not included in change requests as required by standards. The ServiceNow records tested did not have a field or indicate in the record who were the Stakeholders of the change. Two of six (33%) changes tested did not contain a Communication plan. ITSS provided external communication of changes which occurred as part of the change process. While the ServiceNow record may serve as a communication of the change taking place, there was not a specific plan indicated.	Moderate	Recommendation for Chief Technology Officer: 5a. Identify a location in the ServiceNow change request to identify stakeholders of the change.	ITSS will use the ITILv3 framework to identify all necessary requirements in the service design process, this includes developing a communication plan. We will ensure that the stakeholders are identified and included in that communication plan and we will attach the plan to the ServiceNow ticket for the change.	Kendra Ketchum, Chief Technology Officer	7/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-103 SYS	Governance and Regulatory Compliance	IT Change Management	UNT System	5. Stakeholders and Communication Plan not included in change requests: Stakeholders and Communication Plan not included in change requests as required by standards. The ServiceNow records tested did not have a field or indicate in the record who were the Stakeholders of the change. Two of six (33%) changes tested did not contain a Communication plan. ITSS provided external communication of changes which occurred as part of the change process. While the ServiceNow record may serve as a communication of the change taking place, there was not a specific plan indicated.	Moderate	Recommendation for Chief Technology Officer: 5b. Include a Communication Plan and communication of the change to interested parties in the ServiceNow change request.	ITSS will use the ITILv3 framework to identify all necessary requirements in the service design process, this includes developing a communication plan. We will ensure that the stakeholders are identified and included in that communication plan and we will attach the plan to the ServiceNow ticket for the change.	Kendra Ketchum, Chief Technology Officer	7/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-103 SYS	Governance and Regulatory Compliance	IT Change Management	UNT System	6. Specifications and Notes not included in change requests.: Specifications and Notes were not included in change requests as required by standards. The EA Development Standards require Specifications and Notes to be included in all Change Requests. 48 of 50 (98%) of records did not include Specifications 45 of 50 (90%) of records did not include Notes	Moderate	Recommendation for IT Shared Services: 6a. Either enforce the standard requiring specifications and notes in a change request, or eliminate this requirement from the standards.	ITSS will review and update the standards document as needed to indicate the purpose of specifications and notes within PHIRE CR's. The Software Development Lifecycle (SDLC) process currently utilized for coding changes captures requirements and other specifications that document the change.	Dorothy Flores, Executive Director of Enterprise Applications	7/31/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-411 UNT	Governance and Regulatory Compliance	Behavioral Analysis PhD Program Funding Review, Management Advisory Service Report	UNT	This was a management advisory service.	NA	NA	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	1. Personally Identifiable Information Internal Audit noted personally identifiable information (PII) (i.e. passports, social security numbers, bank account numbers) on UNT International (UNT-I) support documentation was being transmitted insecurely via email. Additionally, copies of checks containing PII were located in the UNT-I Main Office and not properly secured.	High	Recommendations for Interim Vice Provost for International Affairs: 1.1.a Develop procedures to help ensure that all personally identifiable information (PII) is appropriately protected.	1a. Management agrees and took the following actions in November, 2016. UNT-I staff who oversee data management met with representatives from AITS, ITSS and Internal Audit on 11/18/16, to review UNT-I's handling of sensitive data. In follow up to this meeting, AITS changed settings on all UNT-I printers so that scanned documents are received using "#secure" channels. The VP sent a message to all UNT-I staff on 11/22/16, communicating expectations regarding the handling of sensitive data based on process changes that were recommended by AITS for immediate implementation. All UNT-I staff were advised to utilize "#secure" when emailing PII; the email included a link to a video resource on secure messaging. UNT-I completed a Sensitive/Confidential Information assessment of all units as requested and submitted it to UNT System Internal Audit on 12/15/2016. UNT-I has not received further guidance from AITS regarding secure shared drive storage of PII.	Amy Shenberger, Interim Vice Provost for International Affairs	11/22/2016	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	1. Personally Identifiable Information Internal Audit noted personally identifiable information (PII) (i.e. passports, social security numbers, bank account numbers) on UNT International (UNT-I) support documentation was being transmitted insecurely via email. Additionally, copies of checks containing PII were located in the UNT-I Main Office and not properly secured.	High	Recommendations for Interim Vice Provost for International Affairs: 1.1.b. Ensure all employees receive training related to the protection of PII.	1b. Management agrees. UNT-I has complied fully with ongoing training requirements from AITS including the annual Security Awareness Training. The VP expects further guidance in this area as part of standard security training for all UNT faculty and staff who handle sensitive/confidential information. Expected Implementation Date: 11/22/16 (email on procedural changes); ongoing compliance with training requirements per guidance from AITS/ITSS. Fully implemented.	Amy Shenberger, Interim Vice Provost for International Affairs	11/22/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNT Senior Director, Registrar: 1.1.d. Before granting access, verify the job and employment status are accurate and reasonable to justify access to student data.	1d. We agree. The registrar's office will request view access to job records from Human Resources in HRPD and upon receiving that access, will verify that job and employment status of the individual is reasonable to justify access to student data.	Lynn McCreary, Registrar, UNT	12/15/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNT Senior Director, Registrar: 1.1.e. Annually review access lists based on documented risk management decisions.	1e. We agree. The Registrar's office will annual review access lists based on documented risk management decisions.	Lynn McCreary, Registrar, UNT	Exp. Impl. Date: 12/15/2017 Revised Impl. Date: 09/14/18	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT Dallas	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNT Dallas, Registrar: 1.3.e. Annually review access lists based on documented risk management decisions.	3e. We agree. There will be an annual review of all UNT Dallas employees with EIS security to ensure access is accurate and appropriate and any foreseeable risk mitigated.	Karen Jarrell, Registrar, UNT Dallas	Exp. Impl. Date: 9/1/2017 Revised Impl. Date: 1/16/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	4. PeopleSoft Enterprise Information System Access During the course of this review, Internal Audit noted that multiple employees in different departments throughout UNT International (UNT-I) were using a generic, shared PeopleSoft Enterprise Information System (EIS) login. Additionally, Internal Audit noted the department thought the access was exclusively read-only; however, based on further review it appeared to be more than read-only.	High	Recommendations for Interim Vice Provost for International Affairs: 4.1.a. Discontinue the use of the generic, shared login for PeopleSoft Enterprise Information System (EIS).	1a. Management agrees that the generic EIS log-in inappropriately gave staff access to modify student information. UNT-I addressed the concern that the generic log in to EIS was unintentionally assigned broader access than needed to complete tasks and took the following action. UNT-I Database/EIS Manager Tam Vo requested that ITSS remove any ability to modify information assigned to the generic, shared login for PeopleSoft Enterprise Information System (EIS) and requested that it be restricted to batch processing as was originally intended. As of 12/16/2016, it was confirmed that permissions assigned to this log-in no longer included the ability to modify any student records or information and that the access was read-only.	Amy Shenberger, Interim Vice Provost for International Affairs	12/16/2016	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	4. PeopleSoft Enterprise Information System Access During the course of this review, Internal Audit noted that multiple employees in different departments throughout UNT International (UNT-I) were using a generic, shared PeopleSoft Enterprise Information System (EIS) login. Additionally, Internal Audit noted the department thought the access was exclusively read-only; however, based on further review it appeared to be more than read-only.	High	Recommendations for Interim Vice Provost for International Affairs: 4.1.b. Evaluate job duties and grant PeopleSoft EIS access for employees as appropriate to align with job duties.	1b. Management agrees. UNT-I has directed staff and supervisors to evaluate and request individual PeopleSoft EIS access as needed for employees to complete their job duties with a goal of eliminating the need for any generic access.	Amy Shenberger, Interim Vice Provost for International Affairs	12/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	10. Query Reliability UNT International (UNT-I) Sponsored Students and Special Programs Center employees were using a query to pull sponsored students class schedules and generate invoices. Based on discussions with UNT-I Sponsored Students and Special Programs Center employees, this query failed to pull students' classes and charges for waitlisted, online courses that the student was enrolled in. This query had not been updated since inception. UNT-I Sponsored Students and Special Programs Center employees were having to manually review student schedules to verify if all courses and charges were accurately reflected on the invoice.	Moderate	Recommendation for Director of Sponsored Student Programs and Director of Financial Services, Student Finance: 10.1.a. Coordinate to determine what information needs to be included in the query used to invoice sponsors and develop an updated, accurate query.	1a. Management agrees with the recommendation. The Director of Sponsored Students and Student Finance will work with the Registrar to correct current queries being used for invoicing. Management will review all reports, identifying the appropriate personnel to validate the data.	Aleka Myre, Director of Sponsored Student Programs, and Jeane Olson, Director of Financial Services, Student Finance	6/30/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	6. UNT-I Sponsored Students Procedure Manual UNT International (UNT-I) Sponsored Students and Special Programs Center procedure manual was outdated and did not reflect actual processes, including guidelines for inputting financial guarantee information, preparing and sending invoices, and required payment terms for sponsors and students.	Moderate	Recommendations for Director of Sponsored Student Programs: 6.1.a. Update procedure manual to reflect current program processes.	1a. Management agrees with the recommendation and will complete the following action. The Sponsored Students procedure manual will be updated to reflect actual processes by July 30, 2017	Aleka Myre, Director of Sponsored Students	7/30/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	6. UNT-I Sponsored Students Procedure Manual\n\nUNT International (UNT-I) Sponsored Students and Special Programs Center procedure manual was outdated and did not reflect actual processes, including guidelines for inputting financial guarantee information, preparing and sending invoices, and required payment terms for sponsors and students.	Moderate	Recommendations for Director of Sponsored Student Programs:\n\n6.1.b. Establish a specific periodic review process to ensure that the Sponsored Student and Special Programs Center procedure manual is up-to-date and adequately addresses relevant issues. The procedures should indicate the last time it was reviewed.	1b. Management agrees with the recommendation. The director will establish two dates per academic year to review the procedure manual to ensure that it is updated, accurate, and aligns with university procedures. Each version of the manual will reference the last time it was reviewed and record the date of any revisions. Review dates will occur during the second weeks of November and April of each year.	Aleka Myre, Director of Sponsored Students	7/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	10. Scholarship Policy\n\nThe College of Music scholarship policy does not contain all the elements as set forth in Student Financial Aid and Scholarships' Best Practices for Scholarships and Awards.\nThe process for the selection of scholarship committee members and the length of appointment for committee members are not included in the College of Music Scholarship Policy. Additionally, there is no process for appeals in the policy.	Moderate	Recommendation for John Richmond, Dean of the College of Music:\n\n10.1.a. Coordinate with Student Financial Aid and Scholarships to evaluate and update, where applicable, the current College of Music Scholarship policy.	1a.The Assistant Dean will be responsible for:\ni. Coordinating with Student Financial Aid and Scholarships to evaluate and update, where applicable, the current College of Music Scholarship policy.\nii. Review policy recommendations with the Dean of the College for feedback and further recommendations.\niii. Present revised policy to the Council of Division chairs for approval.\niv. Implement all policy revisions on behalf of the College.	Raymond Rowell, Asst. Dean for Enrollment Management and External Affair; John Richmond, Dean, College of Music; College of Music Council of Division Chairs; UNT Student Financial Aid and Scholarships	1/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	11. Sponsor Forms UNT International (UNT-I) Sponsored Students and Special Programs Center Office of General Counsel (OGC) approved forms were not applied consistently to all sponsors. The forms were only being incorporated with new sponsors. Additionally, the UNT-I Sponsored Students and Special Programs Center has recently added a Parent's Program; however, the form for the Parent's Program has been reviewed by OGC but has not received official OGC approval.	Moderate	Recommendations for Director of Sponsored Student Programs: 11.1.a. Ensure all sponsors sign the Office of General Counsel (OGC) approved Sponsor Agreement forms.	1a. Management agrees with the recommendation. The Director of Sponsored students will send the agreement out to all sponsors in an attempt to get them signed by the appropriate personnel. If agreements are not signed, SSP will meet with Larry Worthy, Special Assistant to the CFO, to determine if the current process of collecting a financial guarantee from the sponsor for each student is permissible.	Aleka Myre, Director of Sponsored Student Programs	6/30/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	8. Communication with Students There is no process in place to formally communicate to students that payment has not been received from a sponsor and charges will be placed on the student's account. The students only receive notice when charges are placed onto their account with no advance notice. Additionally, during interviews it was noted a staff member was using a personal cell phone to contact students concerning their accounts.	Moderate	Recommendations for Director of Sponsored Student Programs: 8.2.a. Establish deadline to provide advance notification to students when payment has not been received from their sponsor and charges will be placed onto their account. Document in procedure manual.	2a. Management agrees with the recommendation. The Director of Sponsored Students has established a deadline/procedure for providing advance notice to students when payment has not been received from their sponsor and that charges will be placed on the student's account. Notifications will be issued 15 business days before balances are reflected on the student accounts. In addition, they will determine guidelines for exceptions based on extenuating circumstances in the student's home country impacting a sponsor's ability to reasonably meet the payment deadline. Procedure will be updated in the manual by July 30, 2017	Aleka Myre, Director of Sponsored Student Programs	7/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	8. Communication with Students There is no process in place to formally communicate to students that payment has not been received from a sponsor and charges will be placed on the student's account. The students only receive notice when charges are placed onto their account with no advance notice. Additionally, during interviews it was noted a staff member was using a personal cell phone to contact students concerning their accounts.	Moderate	Recommendations for Director of Sponsored Student Programs: 8.2.b. Develop and utilize a template to provide advance notification to students when payment has not been received from their sponsor and charges will be placed onto their account. Document in procedure manual.	2b. Management agrees with the recommendation. The Director of Sponsored Students has developed a template, currently in use, to notify students about non-payment of tuition by their sponsor, allotting them 15 business days to correspond with their sponsor and correct the situation. The template will be added to the financials procedures manual by July 30, 2017	Aleka Myre, Director of Sponsored Student Programs	7/30/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	8. Communication with Students There is no process in place to formally communicate to students that payment has not been received from a sponsor and charges will be placed on the student's account. The students only receive notice when charges are placed onto their account with no advance notice. Additionally, during interviews it was noted a staff member was using a personal cell phone to contact students concerning their accounts.	Moderate	Recommendations for Director of Sponsored Student Programs: 8.2.c. Ensure employees are aware it is not appropriate to use personal cell phones to communicate with students concerning their accounts.	2c. Management agrees with the recommendation. Following indicial meeting with Internal Audit concerning this issue, all employees were notified during a recurring staff meeting on approximately December 13, 2017, that it is not appropriate to use personal cell phones to communicate with students concerning their account. This was documented on the General Office Procedures manual.	Aleka Myre, Director of Sponsored Student Programs	7/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	11. Sponsor Forms UNT International (UNT-I) Sponsored Students and Special Programs Center Office of General Counsel (OGC) approved forms were not applied consistently to all sponsors. The forms were only being incorporated with new sponsors. Additionally, the UNT-I Sponsored Students and Special Programs Center has recently added a Parent's Program; however, the form for the Parent's Program has been reviewed by OGC but has not received official OGC approval.	Moderate	Recommendations for Director of Sponsored Student Programs: 11.1.b. Ensure the Parent's Program for Sponsored Students form obtains OGC approval for multiple uses.	1b. Management agrees with the recommendation. The Director of Sponsored Students and the UNT-I Director of Global Partnerships and Research Engagement will consult with OGC to ensure that all documents used are approved for multiple uses.	Aleka Myre, Director of Sponsored Student Programs	6/30/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	14. Maple Hall Circuit Breaker Box Description references in the circuit breaker boxes do not always accurately reflect the item being switched on or off.	Moderate	Recommendation for Gina Vanacore, Director of Housing and Residence Life: 14.1.a. Prepare a work order for Maple Hall and any other older residence halls to have circuit breaker box descriptions reviewed and updated where applicable.	1a. Work order request #149282 was submitted on April 20, 2017 to address this matter. Director Vanacore will follow up with existing work orders. Director Vanacore will prepare work orders for facilities to check all residence halls to have circuit breaker box descriptions reviewed and updated where applicable.	Gina M. Vanacore, Director of Housing and Residence Life	12/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	16. Fire Extinguishers Two resident halls lack a fire extinguisher in certain areas. 1) No fire extinguisher in laundry room at Traditions; 2) No fire extinguisher in the common area at Santa Fe Square; and 3) No fire extinguishers for the resident rooms in Santa Fe Square that have built in stove top burners.	Moderate	Recommendation for Gina Vanacore, Director of Housing and Residence Life: 16.1.a. Coordinate with Risk Management to evaluate the areas in residence halls where fire extinguishers should be placed or added.	1a. Currently all residence halls are in compliance with risk management's guidelines about the placement of fire extinguishers, as it relates to Code. Director Vanacore will coordinate with Risk Management to re-evaluate the areas in residence halls where fire extinguishers should be placed or added.	Gina M. Vanacore, Director of Housing and Residence Life	12/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	17. Site Review Concerns with outdoor lighting, exit lighting, surveillance cameras, and exit door closures. Auditors conducted interviews with Hall Directors, administered questionnaires, and performed walkthroughs of residence halls. As a result, the following concerns and/or communications were expressed: • Two of fourteen residence Hall Directors requested additional outdoor and exit door lighting. The Hall Director for Traditions and Santa Fe expressed a desire for additional lighting in the courtyard between Traditions and Santa Fe Halls. Hall Director indicated this area is prone to bicycle thefts. • Nine of fourteen Hall Directors requested additional surveillance cameras at emergency exit doors, stairwells, common areas, elevators and outside courtyards. Four cameras in total all located in elevators (two in Legends Hall and two in Victory Hall) were non-operational. • The corridor leading from the back of Clark Hall down to a dumpster located on Avenue C is isolated.	Moderate	Recommendation for Gina Vanacore, Director of Housing and Residence Life: 17.1.a. Coordinate and conduct a safety site review at all the residence halls and their surrounding areas. Housing should include the following departments: UNT Police, Risk Management, and Facilities.	1a. Director Vanacore will coordinate a residence hall safety advisory committee to review and evaluate recommendations for safety additions and enhancements. Members of this advisory committee will include students of the residence hall association, UNT PD, risk management, and facilities staff. Facilities will coordinate to make sure that housing facilities meet all applicable codes. UNT has a standard for outdoor lighting that housing facilities should meet.	Gina M. Vanacore, Director of Housing and Residence Life	Exp. Impl. Date: 12/31/2017 Revised Impl. Date: 07/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	1. Logical Access and Change Controls Inappropriate logical user access to benefit plan tables exists and a contribution rate change review process is not in place. During our review of user logical access and change controls as they relate to retirement contributions tables and payroll adjustments within Enterprise Information System (EIS) PeopleSoft, we noted the following: • Access rights to certain users who were part of the beta testing team for the PeopleSoft Human Capital Management (HCM) module upgrade to version 8.9 were not removed. Specifically, ➢ 2 out of a total population of 17 (12%) users tested have edit rights to the Retirement Plan Tables. This user access allows individuals to alter the ORP contribution rates which affect ORP payroll deductions. ➢ 5 out of a total population of 94 (5%) users tested have edit rights to update the participant's benefits eligibility on the Personal Data Jr. tab. This user access allows individuals to override	High	Recommendations for the Assistant Vice Chancellor of Total Rewards: 1.1.a. Remove access rights from users which are not commensurate with their job function.	1a. The Total Rewards HRIS team removed write access from users not in a bona-fide Super User position.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	2/28/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	1. Logical Access and Change Controls Inappropriate logical user access to benefit plan tables exists and a contribution rate change review process is not in place. During our review of user logical access and change controls as they relate to retirement contributions tables and payroll adjustments within Enterprise Information System (EIS) PeopleSoft, we noted the following: • Access rights to certain users who were part of the beta testing team for the PeopleSoft Human Capital Management (HCM) module upgrade to version 8.9 were not removed. Specifically, ➢ 2 out of a total population of 17 (12%) users tested have edit rights to the Retirement Plan Tables. This user access allows individuals to alter the ORP contribution rates which affect ORP payroll deductions.	High	Recommendations for the Assistant Vice Chancellor of Total Rewards: 1.1.b. Develop and implement a review and approval process when updates are made to the ORP contribution percentage table.	1b. In the future, table entries required by legal limits will be entered by a Senior Benefits Consultant and verified by the Benefits Manager. The Benefits Manager will retain a signed screen shot verifying this step occurred.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	2/28/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	1. Logical Access and Change Controls Inappropriate logical user access to benefit plan tables exists and a contribution rate change review process is not in place. During our review of user logical access and change controls as they relate to retirement contributions tables and payroll adjustments within Enterprise Information System (EIS) PeopleSoft, we noted the following: • Access rights to certain users who were part of the beta testing team for the PeopleSoft Human Capital Management (HCM) module upgrade to version 8.9 were not removed. Specifically, ➢ 2 out of a total population of 17 (12%) users tested have edit rights to the Retirement Plan Tables. This user access allows individuals to alter the ORP contribution rates which affect ORP payroll deductions.	High	Recommendations for the Assistant Vice Chancellor of Total Rewards: 1.1.c. On an annual basis, perform a review of user access rights based on job functions.	1c. The HRIS team has added annual access review to the operating calendar.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	2/28/2017	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	1. Logical Access and Change Controls Inappropriate logical user access to benefit plan tables exists and a contribution rate change review process is not in place. During our review of user logical access and change controls as they relate to retirement contributions tables and payroll adjustments within Enterprise Information System (EIS) PeopleSoft, we noted the following: • Access rights to certain users who were part of the beta testing team for the PeopleSoft Human Capital Management (HCM) module upgrade to version 8.9 were not removed. Specifically, ➢ 2 out of a total population of 17 (12%) users tested have edit rights to the Retirement Plan Tables. This user access allows individuals to alter the ORP contribution rates which affect ORP payroll deductions.	High	Recommendations for the Assistant Vice Chancellor of Total Rewards and Senior Director of Controller Operations: 1.2.a. Evaluate and remove any super user's access to this functionality when it is not essential to their job function.	2a. We evaluated and due to the system limitations, found we cannot remove super users' access to update retirement tables as indicated in the audit report. In our EIS configuration, super users such as the Benefits Manager and Associate Director of Controller Operations (Payroll) must have access to make changes for their respective areas and specific access cannot be carved-out. Thus they must have access to all of these tables.	Abdul Mohammad, Sr. Director of Operations and Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	8/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	1. Logical Access and Change Controls Inappropriate logical user access to benefit plan tables exists and a contribution rate change review process is not in place. During our review of user logical access and change controls as they relate to retirement contributions tables and payroll adjustments within Enterprise Information System (EIS) PeopleSoft, we noted the following: • Access rights to certain users who were part of the beta testing team for the PeopleSoft Human Capital Management (HCM) module upgrade to version 8.9 were not removed. Specifically,	High	Recommendations for the Assistant Vice Chancellor of Total Rewards and Senior Director of Controller Operations: 1.2.b. Develop a tool to monitor the activities of super users on a monthly basis.	2b. Because technology does not allow to remove super users' access as indicated above in point 2a payroll is working with ITSS to develop a report for HRIS to monitor the activities of the super users who have access to Retirement Tables.	Abdul Mohammad, Sr. Director of Operations and Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	8/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	2. Contribution Percentages for ORP Medium Forty-five employees did not receive the correct employer contribution amounts due to an incorrect contribution rate set in EIS. The contribution rate for the ORP Medium classification was set at 6.58% and should have been 6.6%. ORP employees are classified in three groups in EIS: •ORP High - Employees who participated in the ORP retirement system prior to September 1, 1995 and are not subject to the IRS maximum salary amount. The employer contribution rate for this group is 8.5% as of FY1980. •ORP Medium - Employees who participated in the ORP retirement system between September 1, 1995 and August 31, 1996 and are not subject to the IRS maximum salary amount. The employer contribution rate for this group is 6.6% as of FY2014.	High	Recommendations for the Assistant Vice Chancellor of Total Rewards: 2.1.a. Work with the Controller Operations team to review and determine if the ORP contribution rate for the ORP Medium classification employee group in FY2010 through FY2013 was accurate in accordance to the Texas Administrative Code and the General Appropriations Act.	1a. Manually audited the table history and paycheck-level data within PeopleSoft EIS to identify years with errors in the ORP Medium rate from 2003 through 2017 resulting in these findings: See chart in final report.	N/A	8/31/2017	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	2. Contribution Percentages for ORP Medium Forty-five employees did not receive the correct employer contribution amounts due to an incorrect contribution rate set in EIS. The contribution rate for the ORP Medium classification was set at 6.58% and should have been 6.6%. ORP employees are classified in three groups in EIS: •ORP High - Employees who participated in the ORP retirement system prior to September 1, 1995 and are not subject to the IRS maximum salary amount. The employer contribution rate for this group is 8.5% as of FY1980. •ORP Medium - Employees who participated in the ORP retirement system between September 1, 1995 and August 31, 1996 and are not subject to the IRS maximum salary amount. The employer contribution rate for this group is 6.6% as of FY2014. •ORP Low - Employees who participated in the ORP retirement system after September 1, 1996 and are subject to the IRS maximum salary amount. The employer contribution rate for this group is 6.6% as of FY2014. The employer ORP contribution rates as set in the General Appropriations Act were: •6.58% for FY2008/2009;	High	Recommendations for the Assistant Vice Chancellor of Total Rewards: 2.1.b. For FY2010 through FY2015, adjust the contribution amounts to reflect the proper rate for each fiscal year. This may be an additional contribution to the employee if the rate is higher than 6.58% or require refund by the employee if the rate is lower than 6.58%.	1b. Manually audited individual employee contributions during erroneous contribution years and determined the following. Determining best approach to paying underpayments and reconciling overpayments. See chart in final report.	N/A	8/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	2. Contribution Percentages for ORP Medium Forty-five employees did not receive the correct employer contribution amounts due to an incorrect contribution rate set in EIS. The contribution rate for the ORP Medium classification was set at 6.58% and should have been 6.6%. ORP employees are classified in three groups in EIS: •ORP High - Employees who participated in the ORP retirement system prior to September 1, 1995 and are not subject to the IRS maximum salary amount. The employer contribution rate for this group is 8.5% as of FY1980. •ORP Medium - Employees who participated in the ORP retirement system between September 1, 1995 and August 31, 1996 and are not subject to the IRS maximum salary amount. The employer contribution rate for this group is 6.6% as of FY2014. •ORP Low - Employees who participated in the ORP retirement system after September 1, 1996 and are subject to the IRS maximum salary amount. The employer contribution rate for this group is 6.6% as of FY2014. The employer ORP contribution rates as set in the General Appropriations Act were: •6.58% for FY2008/2009;	High	Recommendations for the Vice Chancellor for Finance: 2.2.a. Determine if any adjustments should be reported to the IRS.	2a. Payroll will work with Office of General Counsel and HR Benefits to determine if any adjustments should be reported to the IRS.	Janet Waldron, Vice Chancellor for Finance	9/30/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	2. Contribution Percentages for ORP Medium Forty-five employees did not receive the correct employer contribution amounts due to an incorrect contribution rate set in EIS. The contribution rate for the ORP Medium classification was set at 6.58% and should have been 6.6%. ORP employees are classified in three groups in EIS: •ORP High - Employees who participated in the ORP retirement system prior to September 1, 1995 and are not subject to the IRS maximum salary amount. The employer contribution rate for this group is 8.5% as of FY1980. •ORP Medium - Employees who participated in the ORP retirement system between September 1, 1995 and August 31, 1996 and are not subject to the IRS maximum salary amount. The employer contribution rate for this group is 6.6% as of FY2014. •ORP Low - Employees who participated in the ORP retirement system after September 1, 1996 and are subject to the IRS maximum salary amount. The employer contribution rate for this group is 6.6% as of FY2014. The employer ORP contribution rates as set in the General Appropriations Act were: •6.58% for FY2008/2009;	High	Recommendations for the Vice Chancellor for Finance: 2.2.b. Ensure internal payroll records are corrected.	2b. Payroll will make necessary corrections to the employee payroll records if 2a results in processing adjustment amount to the employee.	Janet Waldron, Vice Chancellor for Finance	9/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-415 UNT	Governance and Regulatory Compliance	Faculty and Staff International Travel Audit	UNT	2. Communication Communication is insufficient to ensure that all individuals traveling internationally on UNT System, UNT, UNTHSC, and/or UNT Dallas business have registered with UNT Risk Management prior to departure. UNT Risk Management currently cannot ensure that all faculty, staff and individuals are registering. Therefore, it appears there is the need to improve communication to inform the UNT System, UNT, UNTHSC, and UNT Dallas faculty and staff of the new requirement to register international travel. This will ensure international business travelers are conscious of registering prior to departure. Per UNT Risk Management, there has been an increase in the number of individuals registering their international travel. They indicated this is a result of the Business Support Services (BSS) reference link for international travel registration in the BSS web travel section.	Moderate	Recommendation for Doug Welch, Executive Director Risk Management Services: 2.1.a. Increase and improve awareness/communication thru meetings with Provost, Deans Council, faculty and staff with UNT System, UNT, UNTHSC, and UNT Dallas. These communications should include the requirement to register international travel prior to departure and noting the benefits of international travel registering which include: • Insurance coverage; • Medical requirements; • Travel warning information; and • Extraction /evacuation assistance if necessary.	1a. UNT Risk Management Services will establish point of contacts at UNT System, UNT, UNTHSC, UNT Dallas to help further communication about international health and safety in regards to university related foreign travel. UNT Risk Management Services will work with the established point of contacts to develop a communication plan unique to each institution. The communication plan will ensure all appropriate provost, deans, faculty, and staff are given proper notice about the following: i. Requirement to register international travel ii. University provided international insurance coverages iii. Additional resources available to travelers	Doug Welch, Executive Director Risk Management Services	4/20/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	2. Inaccurate Recording of Leave of Absences in EIS Inaccurate recording of leave of absences from the HRM-64 Leave Request forms to Enterprise Information System (EIS) PeopleSoft were identified for 4 out of 59 active employees resulting in incorrect leave accrual balances for these employees from September 1, 2015 through August 31, 2016. Additionally, we noted that each department within GSBS had different procedures of Leave Request Form usage including departments where they either did not keep records of the HRM-64 Leave Request forms as required by UNTHSC Policy or HRM-64 Leave Request forms were not used. As a result, Internal Audit was unable to validate whether leave was recorded accurately in EIS for 25 of 59 employees who had leave in EIS. Specifically, • For 3 employees of the former department of Cell Biology & Immunology, vacation and sick leave time taken on HRM-64 forms were not recorded in EIS. • 1 employee of the former department of Molecular and Medical Genetics notified Internal Audit that 40 hours of vacation leave taken were not recorded in EIS. • 25 employees who had leave of the former department of Molecular and Medical Genetics entered their leave directly in EIS and communicated leave either verbally or by e-mail to their supervisor. As result, Internal Audit was unable to validate whether leave taken	High	Recommendations for the Dean of GSBS and Senior Director of Controller Operations: 2.1.a. Use and retain appropriate approved support documents for leave requests as required by UNTHSC policies and Institutional procedures.	1a. The Graduate School of Biomedical Science (GSBS) will establish a committee consisting of key administrative staff (with prior experience with processing of HRM-64 Leave forms and faculty leaders (e.g., former Chairs and Institute Directors) to recommend a standard operating procedure by which supporting documentation for leave requests will be collected and archived, to be consistent with UNTHSC policies and procedures. These recommendations will be considered by the Dean of the GSBS, and in consultation with the Provost, adopted and disseminated to all faculty and staff within the GSBS. The Dean of the GSBS will communicate with all former staff whose responsibility included maintenance of HRM-64 forms to cross check that the information within the leave forms were accurately entered into EIS.	Johnny He, Interim Dean of GSBS and Abdul Mohammad, Senior Director of Controller Operations	9/1/2017 Rev. 12/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	2. Inaccurate Recording of Leave of Absences in EIS Inaccurate recording of leave of absences from the HRM-64 Leave Request forms to Enterprise Information System (EIS) PeopleSoft were identified for 4 out of 59 active employees resulting in incorrect leave accrual balances for these employees from September 1, 2015 through August 31, 2016. Additionally, we noted that each department within GSBS had different procedures of Leave Request Form usage including departments where they either did not keep records of the HRM-64 Leave Request forms as required by UNTHSC Policy or HRM-64 Leave Request forms were not used. As a result, Internal Audit was unable to validate whether leave was recorded accurately in EIS for 25 of 59 employees who had leave in EIS. Specifically, • For 3 employees of the former department of Cell Biology & Immunology, vacation and sick leave time taken on HRM-64 forms were not recorded in EIS. • 1 employee of the former department of Molecular and Medical Genetics notified Internal Audit that 40 hours of vacation leave taken were not recorded in EIS. • 25 employees who had leave of the former department of Molecular and Medical Genetics entered their leave directly in EIS and communicated leave either verbally or by e-mail to their supervisor. As result, Internal Audit was unable to validate whether leave taken	High	Recommendations for the Dean of GSBS and Senior Director of Controller Operations: 2.1.b. Review all current and terminated employees within GSBS from September 2015 - August 2016 to ensure the HRM-64 Leave forms are accurately entered into EIS..	1b. The Dean of the GSBS will identify key staff members to review all current and terminated employees within the GSBS between September 2015 to August 2016 to ensure leave forms are accurately entered into EIS.	Johnny He, Interim Dean of GSBS and Abdul Mohammad, Senior Director of Controller Operations	9/1/2017 Rev. 12/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	2. Inaccurate Recording of Leave of Absences in EIS Inaccurate recording of leave of absences from the HRM-64 Leave Request forms to Enterprise Information System (EIS) PeopleSoft were identified for 4 out of 59 active employees resulting in incorrect leave accrual balances for these employees from September 1, 2015 through August 31, 2016. Additionally, we noted that each department within GSBS had different procedures of Leave Request Form usage including departments where they either did not keep records of the HRM-64 Leave Request forms as required by UNTHSC Policy or HRM-64 Leave Request forms were not used. As a result, Internal Audit was unable to validate whether leave was recorded accurately in EIS for 25 of 59 employees who had leave in EIS. Specifically, • For 3 employees of the former department of Cell Biology & Immunology, vacation and sick leave time taken on HRM-64 forms were not recorded in EIS. • 1 employee of the former department of Molecular and Medical Genetics notified Internal Audit that 40 hours of vacation leave taken were not recorded in EIS. • 25 employees who had leave of the former department of Molecular and Medical Genetics entered their leave directly in EIS and communicated leave either verbally or by e-mail to their supervisor. As result, Internal Audit was unable to validate whether leave taken	High	Recommendations for the Dean of GSBS and Senior Director of Controller Operations: 2.1.c. Collaborate with UNT System Controller Operations to update employee's leave of absences in EIS to reflect the correct leave balances.	1c. Payroll, UNT System Controller Operations will take necessary actions to help GSBS to update and reflect correct employees leave of absences in EIS. GSBS will work with the Office of the CFO and the UNT System to coordinate any efforts to recover funds, should overpayment of employees be identified. Internal payroll records will be corrected as inconsistencies are identified.	Meharvan Singh, Dean of GSBS and Abdul Mohammad, Senior Director of Controller Operations	1/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	2. Inaccurate Recording of Leave of Absences in EIS Inaccurate recording of leave of absences from the HRM-64 Leave Request forms to Enterprise Information System (EIS) PeopleSoft were identified for 4 out of 59 active employees resulting in incorrect leave accrual balances for these employees from September 1, 2015 through August 31, 2016. Additionally, we noted that each department within GSBS had different procedures of Leave Request Form usage including departments where they either did not keep records of the HRM-64 Leave Request forms as required by UNTHSC Policy or HRM-64 Leave Request forms were not used. As a result, Internal Audit was unable to validate whether leave was recorded accurately in EIS for 25 of 59 employees who had leave in EIS. Specifically, • For 3 employees of the former department of Cell Biology & Immunology, vacation and sick leave time taken on HRM-64 forms were not recorded in EIS. • 1 employee of the former department of Molecular and Medical Genetics notified Internal Audit that 40 hours of vacation leave taken were not recorded in EIS. • 25 employees who had leave of the former department of Molecular and Medical Genetics entered their leave directly in EIS and communicated leave either verbally or by e-mail to their supervisor. As result, Internal Audit was unable to validate whether leave taken	High	Recommendations for the Dean of GSBS and Senior Director of Controller Operations: 2.1.d. For those employees identified with overpayments, collaborate with UNT System Controller Operations department to recover funds.	1d. Payroll General Accounting, UNT System Controller Operations will follow a standardized procedure in recovering overpayments from employees resulted due to the correcting actions taken in EIS.	Meharvan Singh, Dean of GSBS and Abdul Mohammad, Senior Director of Controller Operations	1/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	2. Inaccurate Recording of Leave of Absences in EIS Inaccurate recording of leave of absences from the HRM-64 Leave Request forms to Enterprise Information System (EIS) PeopleSoft were identified for 4 out of 59 active employees resulting in incorrect leave accrual balances for these employees from September 1, 2015 through August 31, 2016. Additionally, we noted that each department within GSBS had different procedures of Leave Request Form usage including departments where they either did not keep records of the HRM-64 Leave Request forms as required by UNTHSC Policy or HRM-64 Leave Request forms were not used. As a result, Internal Audit was unable to validate whether leave was recorded accurately in EIS for 25 of 59 employees who had leave in EIS. Specifically, • For 3 employees of the former department of Cell Biology & Immunology, vacation and sick leave time taken on HRM-64 forms were not recorded in EIS. • 1 employee of the former department of Molecular and Medical Genetics notified Internal Audit that 40 hours of vacation leave taken were not recorded in EIS. • 25 employees who had leave of the former department of Molecular and Medical Genetics entered their leave directly in EIS and communicated leave either verbally or by e-mail to their supervisor. As result, Internal Audit was unable to validate whether leave taken	High	Recommendations for the Dean of GSBS and Senior Director of Controller Operations: 2.1.e. Ensure internal payroll records are corrected.	1e. Payroll, UNT System Controller Operations will ensure that the correcting entries are entered into EIS in a timely manner GSBS will work with the Office of the CFO and the UNT System to coordinate any efforts to recover funds, should overpayment of employees be identified. Internal payroll records will be corrected as inconsistencies are identified.	Meharvan Singh, Dean of GSBS and Abdul Mohammad, Senior Director of Controller Operations	1/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	2. Inconsistently Working Past Due Amounts UNT International (UNT-I) Sponsored Students and Special Programs Center was not consistently reviewing past due tuition and fee charges owed by sponsors and was not placing the charges back on the students' accounts. As of the spring 2017 semester, approximately $234,000 of past due tuition and fee charges had not yet been placed back on the students' accounts to obtain payment. Additionally, Internal Audit noted UNT-I Sponsored Students and Special Program Center employees were not using a system-generated accounts receivable report to follow-up on past due tuition and fee charges.	High	Recommendations for Director of Sponsored Student Programs and Director of Financial Services, Student Finance: 2.1.a Review past due tuition and fee charges and coordinate with the Office of General Counsel to determine whether it is allowable to place the charges back on the students' accounts.	1a. Management agrees with the recommendations and are taking the following actions. SSPO and Student Finance will review past due tuition and fee charges and consult with the Office of General Counsel to determine if placing charges back on students' accounts is in compliance with current University and State policies.	Aleka Myre, Director of Sponsored Student Programs (SSPO), and Jeane Olson, Director of Financial Services, Student Finance	6/30/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	2. Inconsistently Working Past Due Amounts UNT International (UNT-I) Sponsored Students and Special Programs Center was not consistently reviewing past due tuition and fee charges owed by sponsors and was not placing the charges back on the students' accounts. As of the spring 2017 semester, approximately $234,000 of past due tuition and fee charges had not yet been placed back on the students' accounts to obtain payment. Additionally, Internal Audit noted UNT-I Sponsored Students and Special Program Center employees were not using a system-generated accounts receivable report to follow-up on past due tuition and fee charges.	High	Recommendations for Director of Sponsored Student Programs and Director of Financial Services, Student Finance: 2.1.b. Coordinate to obtain an accounts receivable query for use in UNT International.	1b. SSPO will share current manually maintained report with Student Finance for evaluation. They will work together to determine how develop a system-generated accounts receivable query that provides the required information within the limitations of current technology.	Aleka Myre, Director of Sponsored Student Programs (SSPO), and Jeane Olson, Director of Financial Services, Student Finance	6/30/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	6. IRS Dollar Limitations Based on 403(b) Contributions A manual process breakdown in updating the year-to-date contribution amount in PeopleSoft caused two employee's ORP accounts to be over contributed by both the Institution and employee. This occurred when employee benefit changes were not entered into PeopleSoft, since the process is manual rather than a system configuration which automatically calculates contribution amounts. In detail, testing identified 2 out of 64 employees (3%) exceeded the annual IRS dollar compensation limitations based on 403(b) Contributions for Calendar Year 2015. These two employees elected a different financial service company in October 2015; however, notification was not provided to the Controller Operations team in order to manually update the year-to-date contribution amount in PeopleSoft. Therefore, PeopleSoft calculated their maximum contribution inaccurately.	High	Recommendations for the Assistant Vice Chancellor of Total Rewards: 6.2.a.Work with the IRS to determine how excess contributions should be reported for these two employees.	2a. We will work with appropriate parties, both internally and externally, to determine and execute any needed reporting.	Janet Waldron, Vice Chancellor of Finance	12/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	6. IRS Dollar Limitations Based on 403(b) Contributions A manual process breakdown in updating the year-to-date contribution amount in PeopleSoft caused two employee's ORP accounts to be over contributed by both the Institution and employee. This occurred when employee benefit changes were not entered into PeopleSoft, since the process is manual rather than a system configuration which automatically calculates contribution amounts. In detail, testing identified 2 out of 64 employees (3%) exceeded the annual IRS dollar compensation limitations based on 403(b) Contributions for Calendar Year 2015. These two employees elected a different financial service company in October 2015; however, notification was not provided to the Controller Operations team in order to manually update the year-to-date contribution amount in PeopleSoft. Therefore, PeopleSoft calculated their maximum contribution inaccurately.	High	Recommendations for the Assistant Vice Chancellor of Total Rewards: 6.2.b.Work with the Office of General Counsel to determine if corrected W-2statements should be issued to employees and ensure internal payroll records are corrected.	2b. We will work with appropriate parties to determine and execute any needed W-2 reporting or records updates.	Janet Waldron, Vice Chancellor of Finance	12/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	8. Insufficient Documentation Sufficient documentation was not maintained for 1 out of a sample population of 71 employee's tested for the purpose of determining the participant's proper contribution rate as required by the Texas Administrative Code. During our review of HR records, we were unable to validate the employee's contribution rate was set in accordance with the statute. Specifically, although the employee has prior Texas state experience dating back to 1982 which makes the employee eligible for the 8.5% grandfather rate, the employee was given the non-grandfather rate of 6.6%. Additionally, we noted the 'Prior State Service Verification and Release Information' form was not updated to reflect the current ORP non-grandfather rate. This form is provided to the employee to request authorization of prior year service from other Texas state agencies.	Moderate	Recommendations for the Assistant Vice Chancellor of Total Rewards: 8.1.a.Validate with prior state Institutions of the ORP participant's grandfather status and adjust the ORP rate going forward, if needed. If grandfather status is confirmed, contribute additional funds starting from the employee's hire date.	1a. This recommendation applies to individuals who have prior state service which has to be verified by the original employer(s). In this case, both former institutions validated prior state service but neither indicated any participation in the ORP program. Without any validation the individual qualified for the grandfathered ORP program and higher employer contribution rate, the individual was enrolled in the current ORP program. Based on the potential error in this audit finding, the Benefits and Records teams requested information from the two former institutions again. This time the prior institutions verified the individual had been a participant in the grandfathered ORP plan. Consequently, records were updated and the under-payment employer contributions were calculated and credited to the individual's retirement account during April payroll processing.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	4/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	8. Insufficient Documentation Sufficient documentation was not maintained for 1 out of a sample population of 71 employee's tested for the purpose of determining the participant's proper contribution rate as required by the Texas Administrative Code. During our review of HR records, we were unable to validate the employee's contribution rate was set in accordance with the statute. Specifically, although the employee has prior Texas state experience dating back to 1982 which makes the employee eligible for the 8.5% grandfather rate, the employee was given the non-grandfather rate of 6.6%. Additionally, we noted the 'Prior State Service Verification and Release Information' form was not updated to reflect the current ORP non-grandfather rate. This form is provided to the employee to request authorization of prior year service from other Texas state agencies.	Moderate	Recommendations for the Assistant Vice Chancellor of Total Rewards: 8.1.b. Ensure sufficient documentation is maintained on file.	1b. There is not a statewide database for ORP retirement information. As a result, state institutions rely on one another to provide accurate information. The records maintained accurately reflected the original information provided from the prior institutions. After the other state institutions sent revised information, UNTS records were updated.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	4/30/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	8. Insufficient Documentation Sufficient documentation was not maintained for 1 out of a sample population of 71 employee's tested for the purpose of determining the participant's proper contribution rate as required by the Texas Administrative Code. During our review of HR records, we were unable to validate the employee's contribution rate was set in accordance with the statute. Specifically, although the employee has prior Texas state experience dating back to 1982 which makes the employee eligible for the 8.5% grandfather rate, the employee was given the non-grandfather rate of 6.6%. Additionally, we noted the 'Prior State Service Verification and Release Information' form was not updated to reflect the current ORP non-grandfather rate. This form is provided to the employee to request authorization of prior year service from other Texas state agencies.	Moderate	Recommendations for the Assistant Vice Chancellor of Total Rewards: 8.1.c. Update the 'Prior State Service Verification and Release of Information' form to reflect the current ORP non-grandfather rate. This should be reviewed every biennium and updated accordingly.	1c. The prior state service form has been updated and will be revised as appropriate when state contributions change as a result of a Legislative session. Prior state service is part of the formal onboarding process. Additionally, the Total Rewards Records Team initiated a project to ask employees to review their service record and report inaccuracies with former state employers' reported time.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	4/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	9. Untimely Deposits of Refund Contribution Checks Refund contribution checks received from financial service companies are held by the Institution for an extended period of time and not deposited on a timely basis. During our review of ORP contributions, we noted both Total Rewards and Controller Operations teams receive a low volume of refund contribution checks. Specifically, we reviewed 6 checks for the total amount of $4,173.10 which dated back to June 2016. However, 2 of the 6 checks were re-issued from 2012. These checks were sent to the Institution as a result of adjustments to ORP participant accounts including but not limited to improper account set up, over contribution and/or salary overpayment.	Moderate	Recommendation for the Senior Director of Controller Operations and Assistant Vice Chancellor of Total Rewards: 9.1.a. Develop internal procedures on how to process retirement refund and secure checks.	1a. Payroll has already implemented the practice to deposit any retirement refund checks within three business days from the date of receipt. The checks are deposited in organizations' payroll clearing account pending response from HR Benefits to take the appropriate action. When these situations arise, HR Benefits researches the situation with the retirement vendor and determines the reason for the returned check. HR Benefits then coordinates appropriate corrective action with the Payroll team. These processes are already in place.	Abdul Mohammad, Senior Director of Controller Operations, and Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	1/2/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	10. ORP Reports Submitted to Texas Higher Education Coordinating Board (THECB) Inaccurate information documented on the ORP report was submitted to the THECB. Reconciliation testing of UNT System FY2016 ORP Report submitted to the THECB identified total ORP contributions by the employer were overstated on the report by $3,857. This was based on a comparison of the amount submitted on the FY2016 ORP Report to the actual ORP payroll deductions submitted to the financial service companies.	Moderate	Recommendation for the Senior Director of Controller Operations and Assistant Vice Chancellor of Total Rewards: 10.1.a. Develop a collaborative process to accurately record contributions/participants' and 'eligibility' data in the UNT System, UNT, UNT Dallas and UNTHSC ORP reports.	1a. Develop a collaborative process so HR and Payroll are each providing and checking information pertinent to their areas to ensure report accuracy. The next annual ORP report is due October 1, 2017. The plan will be implemented for the next reporting cycle, completed by the due date.	Abdul Mohammad, Senior Director of Controller Operations and Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	10/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNT Senior Director, Registrar: 1.1.a. Revoke access on the provided list of 75 users that fall under your authority.	1a. We agree and this has been completed.	Lynn McCreary, Registrar, UNT	12/15/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	2. No Background Check for Non-Employee Spouse Living in Residence Hall

There is no background check performed for either a non-employee spouse or a non-employee acquaintance of a UNT employee when both are living in a UNT residence hall.

This includes Hall Directors, Assistant Hall Directors, and Faculty-in-Residence. The current practice is to perform background checks of employees. | High | Recommendation for Gina Vanacore, Director of Housing and Residence Life:

2.1.a. Coordinate with UNT System Human Resources to ensure that a background check for either the spouse or the non-employee acquaintance of a UNT employee living in a residence hall be performed. | 1a. Human resources does not complete background checks for non-employees Director Vanacore will consult with university counsel and risk management to advise about whether or not background checks for the spouses of live in staff members is necessary and if so how to request and manage them. | Gina M. Vanacore, Director of Housing and Residence Life | Exp. Impl. Date: 12/31/2017

Revised Impl. Date: 07/31/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-413 DAL | Governance and Regulatory Compliance | Community Counseling Clinic Audit | UNT Dallas | 2. Personally Identifiable Information

During our walk-through of the Clinic site, we identified personally identifiable information (PII) (i.e. copies of checks that contains name, address, and bank account information) related to patient payments which dates back to 2010. Specifically, copies of checks are kept in the Director's office in binders located on a shelf and in envelops located in the filing cabinet, which may be accessible to non-authorized personnel when the Director is not present. PII information should be kept secured and protected against inappropriate access and use in compliance with applicable laws and regulations. | High | Recommendations for the Provost:

2.1.a. Develop procedures to help ensure that all PII is appropriately protected against inappropriate access and use in compliance with applicable laws and regulations. | 1a. To ensure security, confidential information will be safeguarded and stored in locked files. Current PII information will be kept secured and protected in locked files in the graduate student workroom, behind locked doors. We no longer keep copies of client checks. Counseling faculty are working to develop guidelines and procedures to address the security of clients' personal and confidential information protecting from improper disclosure. | Betty Stewart, Provost/ Executive Vice President of Academic Affairs | Orig. Exp. Imp. Date: 8/31/2019

Rev. Imp. Date: 02/10/2020 | Open |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNTHSC	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNTHSC Executive Director, Enrollment Services: 1.2.a. Revoke access on the provided list of 75 users that fall under your authority.	2a. We agree. All roles for the users that fall under my authority (HSC), will be revoked. To my knowledge, this has already been completed.	A.J. Randolph, Registrar, UNTHSC	9/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNTHSC	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNTHSC Executive Director, Enrollment Services: 1.2.b. Separate the certification of completed FERPA training from the form to obtain access to student data, so that all users trained do not automatically receive access.	2b. We agree. The responsible individual will separate the access authorization form from the FERPA training. Both will be required for users to obtain access.	A.J. Randolph, Registrar, UNTHSC	9/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNTHSC	1. Unauthorized Users with Access

75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017.

Non-Employees with No Authorization (42)
Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form).

"Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located.

Former Employees Access Never Revoked (29)
Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to | High | Recommendations for UNTHSC Executive Director, Enrollment Services:

1.2.c. Change the access authorization form to include the user's job and employment status | 2c. We agree. The responsible individual will update the access authorization form to include both the users job and employment status. | A.J. Randolph, Registrar, UNTHSC | 9/1/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 16-108 SYS | Governance and Regulatory Compliance | Student Data Access Audit | UNTHSC | 1. Unauthorized Users with Access

75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017.

Non-Employees with No Authorization (42)
Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form).

"Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located.

Former Employees Access Never Revoked (29)
Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to | High | Recommendations for UNTHSC Executive Director, Enrollment Services:

1.2.d. Before granting access, verify the job and employment status are accurate and reasonable to justify access to student data. | 2d. We agree. Responsible individual will work with HR to obtain access to HR data that will allow ACE to verify job and employment status. | A.J. Randolph, Registrar, UNTHSC | 9/1/2017
Rev. 11/15/2017 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNTHSC	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNTHSC Executive Director, Enrollment Services: 1.2.e. Annually review access lists based on documented risk management decisions.	2e. We agree. Responsible individual will work develop process to annually review user access to determine if access remains appropriate according to documented risk management decisions.	A.J. Randolph, Registrar, UNTHSC	9/1/2017 Rev. Date: 11/15/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT Dallas	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNT Dallas, Registrar: 1.3.a. Revoke access on the provided list of 75 users that fall under your authority.	3a. We agree and will immediately revoke access to all those affiliated with UNT Dallas.	Karen Jarrell, Registrar, UNT Dallas	9/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT Dallas	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNT Dallas, Registrar: 1.3.b. Separate the certification of completed FERPA training from the form to obtain access to student data, so that all users trained do not automatically receive access.	3b. We agree. We will continue to use our normal FERPA training module for all UNT Dallas faculty, staff and administration. Additionally, once FERPA training is completed, we will utilize a role-based security form approved by the Vice President providing oversight that specifically delineates the access needed by the specific staff person based on the job they are assigned. Where there may exist a need for additional access for a specified person, we will document the role and access assignment. There will be an annual review of all staff with EIS security to ensure access is appropriate and any risk mitigated.	Karen Jarrell, Registrar, UNT Dallas	9/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT Dallas	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNT Dallas, Registrar: 1.3.c. Change the access authorization form to include the user's job and employment status.	3c. We agree. Once FERPA training is completed, we will utilize a role-based security form approved by the Vice President providing oversight that specifically delineates the access needed by the specific staff person based on the user's job they are assigned and employment status. Where there may exist a need for additional access for a specified person, we will document the role and access assignment. There will be an annual review of all staff with EIS security to ensure access is appropriate and any risk mitigated.	Karen Jarrell, Registrar, UNT Dallas	9/1/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT Dallas	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for UNT Dallas, Registrar: 1.3.d. Before granting access, verify the job and employment status are accurate and reasonable to justify access to student data.	3d. We agree. Prior to granting access, the user's job and employment status will be weighed against the request for access to data to ensure it is appropriate, accurate, and will ensure the completion of the position's job task.	Karen Jarrell, Registrar, UNT Dallas	9/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	2. Personally Identifiable Information During our walk-through of the Clinic site, we identified personally identifiable information (PII) (i.e. copies of checks that contains name, address, and bank account information) related to patient payments which dates back to 2010. Specifically, copies of checks are kept in the Director's office in binders located on a shelf and in envelops located in the filing cabinet, which may be accessible to non-authorized personnel when the Director is not present. PII information should be kept secured and protected against inappropriate access and use in compliance with applicable laws and regulations.	High	Recommendations for the Provost: 2.1.b. Collaborate with the Office of General Counsel to determine whether these documents are needed in evaluation of information for PHI notification.	1b. We will submit drafts of all newly developed procedures to General Counsel for review. Additionally, we need to work with General Counsel to determine what documents are needed in the evaluation of information for PHI notification.	Betty Stewart, Provost/ Executive Vice President of Academic Affairs	8/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT System	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for Chief Information Security Officer, ITSS: 1.4.a. Revoke access on the provided list of 75 users that fall under your authority, specifically expired vendors and Oracle-access users.	4a. We agree. Corrective action has been taken in regard to this finding. 42 non-employees were granted access by parties external to ITSS, and in a manner that was separate from existing ITSS processes for removing user access. As such, their access was unknown to ITSS until discovered during this audit. Access has been revoked for individuals in this group. In regard to the group of 29 former employees, the role removal process did not capture their termination. Their access was revoked upon discovery. ITSS will develop processes to capture these exceptions to ensure that access is reviewed and removed, where appropriate. In regard to the 4 vendors whose authorization had expired, their access was revoked upon discovery during this audit.	Charlotte Russell, Chief Information Security Officer, ITSS	6/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT System	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendations for Chief Information Security Officer, ITSS: 1.4.b. Formalize the internal review process for removing access for vendors with expired authorization forms and the removal of Oracle access.	4b. We agree. Corrective action has been taken in regard to this finding. The internal review process has been modified to increase the frequency of access reviews and timeliness of access removal. In addition, notifications to individuals that have responsibilities for removing access has been broadened to include those that are external to ITSS.	Charlotte Russell, Chief Information Security Officer, ITSS	6/30/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT System	1. Unauthorized Users with Access 75 unauthorized users had access to personal student data including cell phone numbers on February 3, 2017. Non-Employees with No Authorization (42) Internal Audit requested the authorization form for the access granted to non-employees. The authorization form is called the FERPA Training Completion and Request for EIS Access to View Basic Student Records Form (FERPA Form). "Non-employees" as used here is defined as users that have no record in the HR database and no vendor authorization form with ITSS. Information Owners and departmental Access Control Executives (ACEs) at each entity worked with Internal Audit to locate the FERPA Form. There were 42 instances where an authorization form could not be located. Former Employees Access Never Revoked (29) Internal Audit worked with ITSS to determine the employment status of all users with access and identified 29 users that had been former employees. The reason for the inappropriate access was the failure of an automated tool, and in one case, oversight of a manual process. ITSS created a PeopleSoft bolt-on to deprovision access accounts immediately upon a change of employment status in 2005. During the audit, it was discovered that the automated tool occasionally failed to	High	Recommendation for Executive Director of Enterprise Applications, ITSS: 1.5.a. Correct the identified coding issue with the automated deprovisioning bolt-on "Role Removal" and validate it is effectively removing access on terminated employees.	5a. We agree. Efforts are currently underway to correct programming code in the "Role Removal" process, to ensure that all appropriate employee termination records are identified and processed accordingly. Remediation work is expected to be completed and in production within the next six months.	Dorothy Flores, Executive Director of Enterprise Applications, ITSS	12/15/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT	2. Lack of Review of Access Controls for Non-Employees 20 non-employee had access to personal student data including cell phone numbers and their need for access had not been verified in over a year. See final report for table. Internal Audit requested any documentation to support the authorization for the non-employees on the access list. Student data information owners provided 20 authorization forms which were completed over a year ago. These authorization forms did not have an authorization expiration date and the majority of them were over five years old, see the chart above for a breakdown of their age.	High	Recommendations for UNT Senior Director, Registrar: 2.1.a. Verify the 20 non-employee users have a legitimate business need for access.	1a. We agree. The registrar's office will verify the 20 non-employee users have a legitimate business need for access.	Lynn McCreary, Registrar, UNT	9/1/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT	2. Lack of Review of Access Controls for Non-Employees 20 non-employee had access to personal student data including cell phone numbers and their need for access had not been verified in over a year. See final report for table. Internal Audit requested any documentation to support the authorization for the non-employees on the access list. Student data information owners provided 20 authorization forms which were completed over a year ago. These authorization forms did not have an authorization expiration date and the majority of them were over five years old, see the chart above for a breakdown of their age.	High	Recommendations for UNT Senior Director, Registrar: 2.1.b. Require an access expiration date for all users that are not active employees and create a process to revoke the access as it expires.	1b. We agree. The registrar's office will implement procedures to insure that an we require an access expiration date for all users that are not active employees and create a process to revoke the access as it expires.	Lynn McCreary, Registrar, UNT	9/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNTHSC	2. Lack of Review of Access Controls for Non-Employees 20 non-employee had access to personal student data including cell phone numbers and their need for access had not been verified in over a year. See final report for table. Internal Audit requested any documentation to support the authorization for the non-employees on the access list. Student data information owners provided 20 authorization forms which were completed over a year ago. These authorization forms did not have an authorization expiration date and the majority of them were over five years old, see the chart above for a breakdown of their age.	High	Recommendation for UNTHSC Executive Director, Enrollment Services: 2.2.a. Require an access expiration date for all users that are not active employees and create a process to revoke the access as it expires.	2a. We agree. Responsible individual will create a documented process that will grant access based on a finite period of time. At the end of that period, access will be revoked for non-employees (those requiring access but not considered active HSC employees [e.g. contractors, consultants, etc]).	A.J. Randolph, Registrar, UNTHSC	9/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	16-108 SYS	Governance and Regulatory Compliance	Student Data Access Audit	UNT Dallas	2. Lack of Review of Access Controls for Non-Employees

20 non-employee had access to personal student data including cell phone numbers and their need for access had not been verified in over a year.

See final report for table.

Internal Audit requested any documentation to support the authorization for the non-employees on the access list. Student data information owners provided 20 authorization forms which were completed over a year ago. These authorization forms did not have an authorization expiration date and the majority of them were over five years old, see the chart above for a breakdown of their age. | High | Recommendation for UNT Dallas, Registrar:

2.3.a. Require an access expiration date for all users that are not active employees and create a process to revoke the access as it expires. | 3a. We agree. Prior to awarding access to any EIS data, access for non-employees on contract work will have an expiration date set based on the dates of the contract. This date will be communicated with the Institutional supervisor and the contract employee. Should the contract employee require data access for an additional period, a new contract will be provided with specified dates of termination. There will be a review EIS security to ensure access is revoked and any risk mitigated. | Karen Jarrell, Registrar, UNT Dallas | 9/1/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-413 DAL | Governance and Regulatory Compliance | Community Counseling Clinic Audit | UNT Dallas | 2. Personally Identifiable Information

During our walk-through of the Clinic site, we identified personally identifiable information (PII) (i.e. copies of checks that contains name, address, and bank account information) related to patient payments which dates back to 2010. Specifically, copies of checks are kept in the Director's office in binders located on a shelf and in envelops located in the filing cabinet, which may be accessible to non-authorized personnel when the Director is not present. PII information should be kept secured and protected against inappropriate access and use in compliance with applicable laws and regulations. | High | Recommendations for the Provost:

2.1.c. Once appropriate action is determined, work with the Director of Compliance to properly dispose records in accordance with state retention requirements. | 1c. The Clinic Director or Counseling Program Coordinator will work with the Administrative Specialist to coordinate the proper disposal of record working collaboratively with the Director of Compliance. | Betty Stewart, Provost/ Executive Vice President of Academic Affairs | 8/31/2019 | Closed |

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	2. Project Tracking & Reporting There is no consistent reconciliation of project financial information. Additionally, there is no efficient way for management to obtain and perform periodic review of the financial status on projects. UNT Facilities has a software application called TMA (The Maintenance Authority) that was purchased to track project expenses and progress. Based on interviews with Project Managers, the primary method of tracking project expenses and progress is via a shadow system of Excel spreadsheets. A shadow system refers to a set of records maintained departmentally instead of at a centralized level. Project Managers stated that they do not reconcile the information on the spreadsheets to TMA on a regular basis. Expenses are recorded in PeopleSoft, the University's Financial System. However, there is no reconciliation of project financial information being performed between TMA and PeopleSoft, and the two systems do not interact. Therefore, project information in PeopleSoft is unreliable. University management and UNT System Office of Facilities Planning and Construction (OFPC) must contact UNT Facilities to receive information on project financial status. In addition, UNT Facilities does not provide a project tracking report to either the UNT Vice President for Finance and Administration, UNT System OFPC, or the Board of Regents.	High	Recommendations for David Reynolds, Associate Vice President of Facilities: 2.1.a. Develop a process to utilize the TMA software as the primary method of tracking project expenses to replace the shadow system Excel spreadsheets as the primary method of tracking project expenses.	1a. Facilities is currently improving and documenting our existing business processes to align with the optimal utilization of TMA. One phase in this process is dedicated to enhancing the project module which will allow us to track project expenses, status and reconciliation. This upgrade will result in eliminating shadow	Primary - Hilary Liscano, Director of Facilities Business Support and Services; Secondary responsible party – Helen Bailey, Director Facility Planning, Design and Construction	6/15/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	2. Project Tracking & Reporting There is no consistent reconciliation of project financial information. Additionally, there is no efficient way for management to obtain and perform periodic review of the financial status on projects. UNT Facilities has a software application called TMA (The Maintenance Authority) that was purchased to track project expenses and progress. Based on interviews with Project Managers, the primary method of tracking project expenses and progress is via a shadow system of Excel spreadsheets. A shadow system refers to a set of records maintained departmentally instead of at a centralized level. Project Managers stated that they do not reconcile the information on the spreadsheets to TMA on a regular basis. Expenses are recorded in PeopleSoft, the University's Financial System. However, there is no reconciliation of project financial information being performed between TMA and PeopleSoft, and the two systems do not interact. Therefore, project information in PeopleSoft is unreliable. University management and UNT System Office of Facilities Planning and Construction (OFPC) must contact UNT Facilities to receive information on project financial status. In addition, UNT Facilities does not provide a project tracking report to either the UNT Vice President for Finance and Administration, UNT System OFPC, or the Board of Regents.	High	Recommendations for David Reynolds, Associate Vice President of Facilities: 2.1.b. Establish a process to reconcile monthly project financial information, including expenses and budgets in TMA to the PeopleSoft Budget Ledger and General Ledger.	1b. As a result of the project expense tracking enhancements we will be refining our reconciliation process to yield more accurate and timely results. We are currently working with UNT System Financial Reporting to automate an audit report that consolidates data from both TMA and EIS. We will have the capability to schedule and communicate the results of this report at any temporal frequency as required.	Primary - Hilary Liscano, Director of Facilities Business Support and Services; Secondary responsible party – Helen Bailey, Director Facility Planning, Design and Construction	6/15/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	2. Project Tracking & Reporting There is no consistent reconciliation of project financial information. Additionally, there is no efficient way for management to obtain and perform periodic review of the financial status on projects. UNT Facilities has a software application called TMA (The Maintenance Authority) that was purchased to track project expenses and progress. Based on interviews with Project Managers, the primary method of tracking project expenses and progress is via a shadow system of Excel spreadsheets. A shadow system refers to a set of records maintained departmentally instead of at a centralized level. Project Managers stated that they do not reconcile the information on the spreadsheets to TMA on a regular basis. Expenses are recorded in PeopleSoft, the University's Financial System. However, there is no reconciliation of project financial information being performed between TMA and PeopleSoft, and the two systems do not interact. Therefore, project information in PeopleSoft is unreliable. University management and UNT System Office of Facilities Planning and Construction (OFPC) must contact UNT Facilities to receive information on project financial status. In addition, UNT Facilities does not provide a project tracking report to either the UNT Vice President for Finance and Administration, UNT System OFPC, or the Board of Regents.	High	Recommendations for David Reynolds, Associate Vice President of Facilities: 2.1.c. Provide quarterly project tracking reports to the UNT Vice President for Finance and Administration.	1c. UNT Facilities will provide quarterly tracking reports to the UNT Vice President for Finance and Administration.	Primary - Hilary Liscano, Director of Facilities Business Support and Services; Secondary responsible party – Helen Bailey, Director Facility Planning, Design and Construction	6/15/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-414 UNT	Governance and Regulatory Compliance	Classroom Support Services	UNT	2. Unique authentication not required in classrooms Unique authentication is not required to use classroom computers. A user is not required to log in or authenticate to use classroom computers. Just hitting a key on the keyboard or jostling the mouse will activate the computer, and the user then has unlimited access to the internet via several browsers. Even if a logon was required, a generic user id and password is available and published on the CSS website.	High	Recommendation for Classroom Support Services Director: 2.1.a. Based on conclusions determined by the Senior level committee (from Observation #1), CSS should implement the necessary security measures to comply with the direction provided by the committee.	1a. We agree. The information from the committee will help to establish boundaries of information security to be considered by CSS. CSS will ensure that it's security protocol is aligned with the Computer Use Policy.	Dr. Allen Clark, Associate Vice President for Information Services and Transportation, UNT	Exp. Impl. Date: 3/1/2018 Revised Impl. Date: 12/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-414 UNT	Governance and Regulatory Compliance	Classroom Support Services	UNT	2. Unique authentication not required in classrooms Unique authentication is not required to use classroom computers. A user is not required to log in or authenticate to use classroom computers. Just hitting a key on the keyboard or jostling the mouse will activate the computer, and the user then has unlimited access to the internet via several browsers. Even if a logon was required, a generic user id and password is available and published on the CSS website.	High	Recommendation for Classroom Support Services Director: 2.1.b. CSS should work with UNT's Chief Information Security Officer (CISO) to ensure compliance with all applicable laws and regulations.	1b. We agree. CSS will work with the CISO to ensure that classroom use computers are utilized in a manner that does not violate any known laws, policies and procedures.	Dr. Allen Clark, Associate Vice President for Information Services and Transportation, UNT	Exp. Impl. Date: 3/1/2018 Revised Impl. Date: 12/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	3. Camps and Workshops Requirements relating to criminal background checks, sexual abuse and child molestation awareness training, medical insurance, and hold harmless and indemnification agreements for external camps were not fulfilled. Specifically, camp workers had contact with minors prior to having had criminal background checks performed. Internal Audit identified and reviewed 16 music camps and workshops involving minors for fiscal year 2016. The following issues were noted through testing, review of documentation, and interviews: ◻ 25 of 251 camp workers (10.0%) had criminal background checks completed either on the day the camp started or after the camp started. ◻ 34 of 251 camp workers (13.5%) completed sexual abuse awareness training on the day the camp started or after the camp started. ◻ There was no process, and there is currently no process for verifying that all camp participants have medical insurance. Camps may purchase medical insurance for camp participants through Risk Management Services (RMS). However, RMS does not follow up with those camps who do not purchase medical insurance through RMS. ◻ The Camp Director for Choir camps indicated to Internal Audit that the camps had purchased health insurance coverage through RMS. Based on support documentation obtained from RMS and discussion with College of Music staff, there was no evidence that the Camp Director purchased medical insurance through RMS for Choir camps. This means that camp participants who did not already have personal medical insurance were not medically insured during the camps.	High	Recommendations for John Richmond, Dean of the College of Music: 3.1.a. Designate a single point of contact for camps and workshops in the College of Music. This individual should coordinate with Risk Management Services regarding requirements relating to criminal background checks, sexual abuse and child molestation awareness training, and medical insurance.	1a. The Summer Camps Coordinator will be the single point of contact with Risk Management regarding requirements relating to criminal background checks, sexual abuse and child molestation awareness training, and medical insurance beginning September 1, 2017.	Anne Oncken, Summer Camps Coordinator and Assistant to the Dean	1/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	3. Camps and Workshops Requirements relating to criminal background checks, sexual abuse and child molestation awareness training, medical insurance, and hold harmless and indemnification agreements for external camps were not fulfilled. Specifically, camp workers had contact with minors prior to having had criminal background checks performed. Internal Audit identified and reviewed 16 music camps and workshops involving minors for fiscal year 2016. The following issues were noted through testing, review of documentation, and interviews: ▢ 25 of 251 camp workers (10.0%) had criminal background checks completed either on the day the camp started or after the camp started. ▢ 34 of 251 camp workers (13.5%) completed sexual abuse awareness training on the day the camp started or after the camp started. ▢ There was no process, and there is currently no process for verifying that all camp participants have medical insurance. Camps may purchase medical insurance for camp participants through Risk Management Services (RMS). However, RMS does not follow up with those camps who do not purchase medical insurance through RMS. ▢ The Camp Director for Choir camps indicated to Internal Audit that the camps had purchased health insurance coverage through RMS. Based on support documentation obtained from RMS and discussion with College of Music staff, there was no evidence that the Camp Director purchased medical insurance through RMS for Choir camps. This means that camp participants who did not already have personal medical insurance were not medically insured during the camps.	High	Recommendations for John Richmond, Dean of the College of Music: 3.1.b. Establish procedures to ensure that Risk Management Services receives the necessary information to ensure that criminal background checks are performed for all music camp workers prior to the start of the music camp.	1b. The Summer Camps Coordinator, with support from the Dean of the College of Music, will ask that all criminal background checks that include a nationwide sex offender register search to be submitted to RMS through the Coordinator's office and to be certain that RMS receives the necessary information for all music camp workers 1 (one) month prior to the start date of the music camp, beginning January 2018. (Risk Management can confirm that submission of background checks was nearly 100% in 2017, as contrasted with the 2016 data as reported here.)	Anne Oncken, Summer Camps Coordinator and Assistant to the Dean	Exp. Impl. Date: 01/31/2018 Rev. Impl. Date: 07/4/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	3. Camps and Workshops Requirements relating to criminal background checks, sexual abuse and child molestation awareness training, medical insurance, and hold harmless and indemnification agreements for external camps were not fulfilled. Specifically, camp workers had contact with minors prior to having had criminal background checks performed. Internal Audit identified and reviewed 16 music camps and workshops involving minors for fiscal year 2016. The following issues were noted through testing, review of documentation, and interviews: ▢ 25 of 251 camp workers (10.0%) had criminal background checks completed either on the day the camp started or after the camp started. ▢ 34 of 251 camp workers (13.5%) completed sexual abuse awareness training on the day the camp started or after the camp started. ▢ There was no process, and there is currently no process for verifying that all camp participants have medical insurance. Camps may purchase medical insurance for camp participants through Risk Management Services (RMS). However, RMS does not follow up with those camps who do not purchase medical insurance through RMS. ▢ The Camp Director for Choir camps indicated to Internal Audit that the camps had purchased health insurance coverage through RMS. Based on support documentation obtained from RMS and discussion with College of Music staff, there was no evidence that the Camp Director purchased medical insurance through RMS for Choir camps. This means that camp participants who did not already have personal medical insurance were not medically insured during the camps.	High	Recommendations for John Richmond, Dean of the College of Music: 3.1.c. Establish procedures to ensure that all music camp workers complete the required sexual abuse and child molestation awareness training prior to the start of the music camp.	1c. Summer Camps Coordinator, with support from the Dean of the College of Music, will work with the Summer Camp Directors to be certain that required training occurs 1 (one) month prior to the start of each camp, beginning January 2018.	Anne Oncken, Summer Camps Coordinator and Assistant to the Dean	Exp. Impl. Date: 01/31/2018 Rev. Impl. Date: 07/4/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	3. Camps and Workshops Requirements relating to criminal background checks, sexual abuse and child molestation awareness training, medical insurance, and hold harmless and indemnification agreements for external camps were not fulfilled. Specifically, camp workers had contact with minors prior to having had criminal background checks performed. Internal Audit identified and reviewed 16 music camps and workshops involving minors for fiscal year 2016. The following issues were noted through testing, review of documentation, and interviews: ⬚ 25 of 251 camp workers (10.0%) had criminal background checks completed either on the day the camp started or after the camp started. ⬚ 34 of 251 camp workers (13.5%) completed sexual abuse awareness training on the day the camp started or after the camp started. ⬚ There was no process, and there is currently no process for verifying that all camp participants have medical insurance. Camps may purchase medical insurance for camp participants through Risk Management Services (RMS). However, RMS does not follow up with those camps who do not purchase medical insurance through RMS. ⬚ The Camp Director for Choir camps indicated to Internal Audit that the camps had purchased health insurance coverage through RMS. Based on support documentation obtained from RMS and discussion with College of Music staff, there was no evidence that the Camp Director purchased medical insurance through RMS for Choir camps. This means that camp participants who did not already have personal medical insurance were not medically insured during the camps.	High	Recommendations for John Richmond, Dean of the College of Music: 3.1.d. Establish procedures to ensure that all music camp workers know how to properly report known or suspected abuse or neglect of a minor.	1d. Attendance at Risk Management workshops will be mandatory in 2018 and the Summer Camps Coordinator will ensure that all directors and assistants know how to properly report known or suspected abuse or neglect of a minor.	Anne Oncken, Summer Camps Coordinator and Assistant to the Dean	Exp. Impl. Date: 01/31/2018 Rev. Impl. Date: 03/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	3. Camps and Workshops Requirements relating to criminal background checks, sexual abuse and child molestation awareness training, medical insurance, and hold harmless and indemnification agreements for external camps were not fulfilled. Specifically, camp workers had contact with minors prior to having had criminal background checks performed. Internal Audit identified and reviewed 16 music camps and workshops involving minors for fiscal year 2016. The following issues were noted through testing, review of documentation, and interviews: ⬚ 25 of 251 camp workers (10.0%) had criminal background checks completed either on the day the camp started or after the camp started. ⬚ 34 of 251 camp workers (13.5%) completed sexual abuse awareness training on the day the camp started or after the camp started. ⬚ There was no process, and there is currently no process for verifying that all camp participants have medical insurance. Camps may purchase medical insurance for camp participants through Risk Management Services (RMS). However, RMS does not follow up with those camps who do not purchase medical insurance through RMS. ⬚ The Camp Director for Choir camps indicated to Internal Audit that the camps had purchased health insurance coverage through RMS. Based on support documentation obtained from RMS and discussion with College of Music staff, there was no evidence that the Camp Director purchased medical insurance through RMS for Choir camps. This means that camp participants who did not already have personal medical insurance were not medically insured during the camps.	High	Recommendations for John Richmond, Dean of the College of Music: 3.1.e. Purchase medical insurance through Risk Management Services for all minor music camp participants.	1e. The Summer Camps Coordinator will oversee and ensure that all camps with uninsured minors purchase medical insurance through Risk Management Services, beginning January, 2018.	Anne Oncken, Summer Camps Coordinator and Assistant to the Dean	1/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	3. Camps and Workshops Requirements relating to criminal background checks, sexual abuse and child molestation awareness training, medical insurance, and hold harmless and indemnification agreements for external camps were not fulfilled. Specifically, camp workers had contact with minors prior to having had criminal background checks performed. Internal Audit identified and reviewed 16 music camps and workshops involving minors for fiscal year 2016. The following issues were noted through testing, review of documentation, and interviews: ⬚ 25 of 251 camp workers (10.0%) had criminal background checks completed either on the day the camp started or after the camp started. ⬚ 34 of 251 camp workers (13.5%) completed sexual abuse awareness training on the day the camp started or after the camp started. ⬚ There was no process, and there is currently no process for verifying that all camp participants have medical insurance. Camps may purchase medical insurance for camp participants through Risk Management Services (RMS). However, RMS does not follow up with those camps who do not purchase medical insurance through RMS. ⬚ The Camp Director for Choir camps indicated to Internal Audit that the camps had purchased health insurance coverage through RMS. Based on support documentation obtained from RMS and discussion with College of Music staff, there was no evidence that the Camp Director purchased medical insurance through RMS for Choir camps. This means that camp participants who did not already have personal medical insurance were not medically insured during the camps.	High	Recommendations for John Richmond, Dean of the College of Music: 3.1.f. Develop and implement facility use agreements for external camps and other external events.	1f. The Assistant Dean for Enrollment Management and External Affairs and Associate Dean for Operation will be responsible for: i. Consulting with the Office of General Counsel (OGC) and the office of Lifelong Learning and Professional Development (LLPD) to receive their recommendations and copies of model facility usage agreements already approved by the university for summer camps hosted elsewhere on the UNT campus that are administered by external entities. ii. Working with the College of Music Facilities Manager and Murchison Performing Arts Center Business Manager, gather and review model facility usage agreements already approved by the university for usage in College of Music facilities for other types of events and rentals. iii. Merge the documents to ensure that all information specific to the college and all information required by OGC and LLPD for camps in general are represented in the agreements. iv. Communicate agreements to external camp administrators for the appropriate signatures.	Raymond Rowell, Asst. Dean for Enrollment Management and External Affairs; Jon Nelson, Associate Dean for Operations; External Camp Organizers: Bradetich Foundation; SASI – The Leadership People, LLC.; System Blue	1/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-414 UNT	Governance and Regulatory Compliance	Classroom Support Services	UNT	3. Classroom usage schedule not complete Multiple facility use scheduling applications in use at UNT. UNT currently uses 7 to 10 different scheduling systems for various activities around campus. CSS uses the scheduler utilized by the Registrar, Ad Astra, in their RM system to determine to determine if a class is taking place in the classroom. For example, OrgSync is used by student organizations, EMS Software is used by community groups, and some areas post a piece of paper outside the classroom for scheduling. A task force being led by the Associate VP Student Affairs is underway to consolidate all scheduling and calendaring activity at UNT into one campus wide system.	Moderate	Recommendation for Associate VP of Student Affairs: 3.1.a. A task force is in place to consolidate all scheduling and calendaring activity at UNT into one campus wide system. Work should be completed on this project resulting in one unified calendaring and scheduling system.	1a. The Task Force will make a recommendation to the Executive Council by 1/7/18.	Daniel Armitage, Associate Vice President Student Affairs	1/7/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-414 UNT	Governance and Regulatory Compliance	Classroom Support Services	UNT	3. Classroom usage schedule not complete Multiple facility use scheduling applications in use at UNT. UNT currently uses 7 to 10 different scheduling systems for various activities around campus. CSS uses the scheduler utilized by the Registrar, Ad Astra, in their RM system to determine to determine if a class is taking place in the classroom. For example, OrgSync is used by student organizations, EMS Software is used by community groups, and some areas post a piece of paper outside the classroom for scheduling. A task force being led by the Associate VP Student Affairs is underway to consolidate all scheduling and calendaring activity at UNT into one campus wide system.	Moderate	Recommendation for Classroom Support Services Director: 3.2.a. CSS should use the campus wide calendar developed by the task force to monitor classroom activity.	2a. We Agree. Classroom Support will utilize the calendar scheduling system resources made available by the task force in determining the occupation of each classroom.	Ashley Olsberg, Director Classroom Support Services	Exp. Impl. Date: 3/1/2018 Revised Impl. Date: 5/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	3. Course Fees The current course fee account set-up promotes commingling of course fee revenues and expenditures. Furthermore, there is no reconciliation process to ensure course fees collected are spent for course specific related cost. In addition, there is no course fee cost assessment process in place to review whether existing course fees charged to students reasonably reflect the actual cost to the University. Moreover, one course fee rate did not have all necessary approvals. In detail, the following were noted: • Course fee revenues and expenditures are commingled in one chartstring. Although GSBS maintains a spreadsheet by academic semester with budgeted revenues/expenditures amounts per course fee, there is no fee reconciliation process in place to help ensure that each specific course fee is expended in proportion to fees collected within the time period the fees were collected (e.g. semester). Therefore, GSBS is unable to ensure that rates set for each course fee are in accordance with the cost recovery nature of incidental fees required by Texas Education Code Section 54.504. • GSBS does not have a process in place to utilize information from the spreadsheets in evaluating unexpended balances and fee rates per course. As a result, Internal Audit was unable to determine account balances on each course fee collected which had a total accumulated unexpended balance of $145,291.	High	Recommendations for the Dean of GSBS: 3.1.a. Utilize course fee information tracked per semester and develop procedures to periodically conduct fee cost assessments to ensure that fees are set in accordance with the cost recovery nature of the fee.	1a. The Dean of the GSBS will work with Ms. Carla Lee Johnson, the Director of Student Success, who currently maintains a spreadsheet consisting of course fee information and distribution, to compare and reconcile anticipated "revenue" (i.e., that which was budgeted) with "actuals". Such differences will drive decisions to modify existing course fees, as needed and as supported by the data.	Meharvan Singh, Dean of GSBS	Exp. Impl. Date: 02/28/2018 Rev. Impl. Date: 04/13/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	3. Course Fees The current course fee account set-up promotes commingling of course fee revenues and expenditures. Furthermore, there is no reconciliation process to ensure course fees collected are spent for course specific related cost. In addition, there is no course fee cost assessment process in place to review whether existing course fees charged to students reasonably reflect the actual cost to the University. Moreover, one course fee rate did not have all necessary approvals. In detail, the following were noted: • Course fee revenues and expenditures are commingled in one chartstring. Although GSBS maintains a spreadsheet by academic semester with budgeted revenues/expenditures amounts per course fee, there is no fee reconciliation process in place to help ensure that each specific course fee is expended in proportion to fees collected within the time period the fees were collected (e.g. semester). Therefore, GSBS is unable to ensure that rates set for each course fee are in accordance with the cost recovery nature of incidental fees required by Texas Education Code Section 54.504. • GSBS does not have a process in place to utilize information from the spreadsheets in evaluating unexpended balances and fee rates per course. As a result, Internal Audit was unable to determine account balances on each course fee collected which had a total accumulated unexpended balance of $145,291.	High	Recommendations for the Dean of GSBS: 3.1.b. Develop reconciliation procedures for fees bundled into one account to help ensure that documentation is available to demonstrate the cost recovery nature of each fee collected.	1b. A manual process already exists by which course fee revenue, which is bundled into one account, is tracked. However, based on the feedback from this audit, additional procedures will be developed to reconcile the fee collected with actual expenditures. An important caveat to note, however, and that which will be discussed with the Office of the CFO, is the need to build a reserve to support the repair and/or replacement of equipment/resources used in support of course delivery/instruction.	Meharvan Singh, Dean of GSBS	Exp. Impl. Date: 02/28/2018 Rev. Impl. Date: 04/13/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	3. Course Fees The current course fee account set-up promotes commingling of course fee revenues and expenditures. Furthermore, there is no reconciliation process to ensure course fees collected are spent for course specific related cost. In addition, there is no course fee cost assessment process in place to review whether existing course fees charged to students reasonably reflect the actual cost to the University. Moreover, one course fee rate did not have all necessary approvals. In detail, the following were noted: • Course fee revenues and expenditures are commingled in one chartstring. Although GSBS maintains a spreadsheet by academic semester with budgeted revenues/expenditures amounts per course fee, there is no fee reconciliation process in place to help ensure that each specific course fee is expended in proportion to fees collected within the time period the fees were collected (e.g. semester). Therefore, GSBS is unable to ensure that rates set for each course fee are in accordance with the cost recovery nature of incidental fees required by Texas Education Code Section 54.504. • GSBS does not have a process in place to utilize information from the spreadsheets in evaluating unexpended balances and fee rates per course. As a result, Internal Audit was unable to determine account balances on each course fee collected which had a total accumulated unexpended balance of $145,291.	High	Recommendations for the Dean of GSBS: 3.1.c. Review course fee accumulated unexpended balances at least annually to ensure course fees are set in accordance with applicable laws and policies.	1c. The Dean of the GSBS will develop a common understanding and procedure with the Office of the CFO by which the GSBS communicates and justifies the need to carryover of unexpended balances.	Meharvan Singh, Dean of GSBS	Exp. Impl. Date: 02/28/2018 Rev. Impl. Date: 04/13/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	3. Course Fees The current course fee account set-up promotes commingling of course fee revenues and expenditures. Furthermore, there is no reconciliation process to ensure course fees collected are spent for course specific related cost. In addition, there is no course fee cost assessment process in place to review whether existing course fees charged to students reasonably reflect the actual cost to the University. Moreover, one course fee rate did not have all necessary approvals. In detail, the following were noted: • Course fee revenues and expenditures are commingled in one chartstring. Although GSBS maintains a spreadsheet by academic semester with budgeted revenues/expenditures amounts per course fee, there is no fee reconciliation process in place to help ensure that each specific course fee is expended in proportion to fees collected within the time period the fees were collected (e.g. semester). Therefore, GSBS is unable to ensure that rates set for each course fee are in accordance with the cost recovery nature of incidental fees required by Texas Education Code Section 54.504. • GSBS does not have a process in place to utilize information from the spreadsheets in evaluating unexpended balances and fee rates per course. As a result, Internal Audit was unable to determine account balances on each course fee collected which had a total accumulated unexpended balance of $145,291.	High	Recommendation for the Vice President of Finance & Planning: 3.2.a. Establish an annual requirement for account holders to provide a formal justification or action plan for accumulated unexpended course fee balances over an established threshold.	2a. During the annual budget process, the Budget Office of the Health Science Center will provide to each School or College that charges course fees a Course Fee Packet, containing the current available balance for each fee, the fee's estimated threshold amount, and a course fee form. The course fee form, which will detail the justification or action plan to be implemented if the course fee balance exceeds the established threshold amount, will be required to be submitted to the Budget Office as part of the Budget Review process.	Jeff Scarpelli, Vice President of Finance and Planning	6/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	3. Family Educational Rights and Privacy Act During our walk-through of the Clinic site, we noted that student education records related to the graduate Counseling Program offered by the Department of Counseling (i.e. graduate applications with social security numbers, transcripts, recommendation letters, evaluation of applications, GRE certificate, etc.) are kept in an unlocked filing cabinet, inside an unlocked server room, which may be accessed by students, faculty, staff and patients. Additionally, we were informed by the Interim Director, due to the location of the student education records in the Clinic, other Counseling faculty not working in the Clinic have access to the Clinic. Student education records should be kept secured and protected against inappropriate access and use in compliance with applicable laws and regulations.	High	Recommendation for the Provost: 3.1.a. Relocate the student education records out of the Clinic and ensure they are adequately protected against inappropriate access and use in compliance with applicable laws and regulations.	1a. To ensure security of students' records files are relocated to a locked file cabinet in the Clinic Director's office. The locks on to the Directors office door are changed. Only the Clinic Director and Administrative Specialist have access to student files.	Betty Stewart, Provost/ Executive Vice President of Academic Affairs	8/31/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	3. Inaccurate Recording of Leave of Absences in EIS Inaccurate recording of leave of absences from the HRM-64 Leave Request form to Enterprise Information System (EIS) PeopleSoft were identified in 7 out of 13 departments within TCOM resulting in overpayments of terminated employees and incorrect leave accrual balances for active employees. Internal audit tested a sample of 60 out of 307 (20%) benefits eligible employees from September 1, 2015 through August 31, 2016. TCOM utilizes departmental timekeepers to enter employees' leave from HRM-64 Leave Request form to EIS. During our review, we noted that for 10 employees leave was either entered incorrectly or not entered at all in EIS. Specifically, • For 6 terminated employees with approved leave request forms indicating that vacation time had been taken, vacation time was not recorded in EIS. As a result, the final vacation lump sum payout was not accurate due to overstatement of vacation leave accruals totaling $8,918 in overpayment. • For 3 active employees, vacation leave and compensation time taken on HRM-64 forms were not recorded in EIS. Furthermore, for one of the three employees 16 hours of 'floating holiday' was requested; however it was recorded as 'vacation taken' in EIS. • For 1 active employee, 8 hours of compensation time earned reported on the HRM-64 form was recorded as 5 hours in EIS.	High	Recommendations for the Dean of TCOM and Senior Director of Controller Operations: 3.1.a. Review all current and terminated employees within TCOM from September 2015 - August 2016 to ensure the HRM-64 Leave forms are accurately entered into EIS.	1a. TCOM has assigned 1.0 FTE administrative assistant to continue the audit full-time. All records for current and former TCOM and UNT Health employees are being reviewed to determine compliance with recording policies and accuracy of recording. Payroll, UNT System Controller Operations will coordinate and help TCOM staff with their employees' time keeping review process and facilitate measures to address the shortcomings.	Don Peska, Dean of TCOM and Abdul Mohammad, Senior Director of Controller Operations	3/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	3. Inaccurate Recording of Leave of Absences in EIS Inaccurate recording of leave of absences from the HRM-64 Leave Request form to Enterprise Information System (EIS) PeopleSoft were identified in 7 out of 13 departments within TCOM resulting in overpayments of terminated employees and incorrect leave accrual balances for active employees. Internal audit tested a sample of 60 out of 307 (20%) benefits eligible employees from September 1, 2015 through August 31, 2016. TCOM utilizes departmental timekeepers to enter employees' leave from HRM-64 Leave Request form to EIS. During our review, we noted that for 10 employees leave was either entered incorrectly or not entered at all in EIS. Specifically, • For 6 terminated employees with approved leave request forms indicating that vacation time had been taken, vacation time was not recorded in EIS. As a result, the final vacation lump sum payout was not accurate due to overstatement of vacation leave accruals totaling $8,918 in overpayment. • For 3 active employees, vacation leave and compensation time taken on HRM-64 forms were not recorded in EIS. Furthermore, for one of the three employees 16 hours of 'floating holiday' was requested; however it was recorded as 'vacation taken' in EIS. • For 1 active employee, 8 hours of compensation time earned reported on the HRM-64 form was recorded as 5 hours in EIS.	High	Recommendations for the Dean of TCOM and Senior Director of Controller Operations: 3.1.b. Collaborate with UNT System Controller Operations to update employee's leave of absences in EIS to reflect the correct leave balances.	1b. A list of all needed corrections is being compiled following, which the online recording system will be reopened to allow entry of and editing of corrected data. Payroll, UNT System Controller Operations will take necessary actions to update and reflect correct employees leave of absences in EIS	Frank Filipetto, Interim Dean of TCOM and Abdul Mohammad, Senior Director of Controller Operations	Exp: 3/1/2018 Rev: 6/01/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	3. Inaccurate Recording of Leave of Absences in EIS Inaccurate recording of leave of absences from the HRM-64 Leave Request form to Enterprise Information System (EIS) PeopleSoft were identified in 7 out of 13 departments within TCOM resulting in overpayments of terminated employees and incorrect leave accrual balances for active employees. Internal audit tested a sample of 60 out of 307 (20%) benefits eligible employees from September 1, 2015 through August 31, 2016. TCOM utilizes departmental timekeepers to enter employees' leave from HRM-64 Leave Request form to EIS. During our review, we noted that for 10 employees leave was either entered incorrectly or not entered at all in EIS. Specifically, • For 6 terminated employees with approved leave request forms indicating that vacation time had been taken, vacation time was not recorded in EIS. As a result, the final vacation lump sum payout was not accurate due to overstatement of vacation leave accruals totaling $8,918 in overpayment. • For 3 active employees, vacation leave and compensation time taken on HRM-64 forms were not recorded in EIS. Furthermore, for one of the three employees 16 hours of 'floating holiday' was requested; however it was recorded as 'vacation taken' in EIS. • For 1 active employee, 8 hours of compensation time earned reported on the HRM-64 form was recorded as 5 hours in EIS.	High	Recommendations for the Dean of TCOM and Senior Director of Controller Operations: 3.1.c. For those employees identified with overpayments, collaborate with UNT System Controller Operations department to recover funds.	1c. Corrected entries for individuals no longer employed by the health science center will be reviewed by the Controller in cooperation with the Office of General Counsel to determine if recoupment of funds is feasible and determine a plan for such recovery. Payroll General Accounting, UNT System Controller Operations will follow a standardized procedure in recovering overpayments from employees resulted due to the correcting actions taken in EIS.	Frank Filipetto, Interim Dean of TCOM and Abdul Mohammad, Senior Director of Controller Operations	Exp: 3/1/2018 Rev: 6/01/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	3. Inaccurate Recording of Leave of Absences in EIS Inaccurate recording of leave of absences from the HRM-64 Leave Request form to Enterprise Information System (EIS) PeopleSoft were identified in 7 out of 13 departments within TCOM resulting in overpayments of terminated employees and incorrect leave accrual balances for active employees. Internal audit tested a sample of 60 out of 307 (20%) benefits eligible employees from September 1, 2015 through August 31, 2016. TCOM utilizes departmental timekeepers to enter employees' leave from HRM-64 Leave Request form to EIS. During our review, we noted that for 10 employees leave was either entered incorrectly or not entered at all in EIS. Specifically, • For 6 terminated employees with approved leave request forms indicating that vacation time had been taken, vacation time was not recorded in EIS. As a result, the final vacation lump sum payout was not accurate due to overstatement of vacation leave accruals totaling $8,918 in overpayment. • For 3 active employees, vacation leave and compensation time taken on HRM-64 forms were not recorded in EIS. Furthermore, for one of the three employees 16 hours of 'floating holiday' was requested; however it was recorded as 'vacation taken' in EIS. • For 1 active employee, 8 hours of compensation time earned reported on the HRM-64 form was recorded as 5 hours in EIS.	High	Recommendations for the Dean of TCOM and Senior Director of Controller Operations: 3.1.d. Ensure internal payroll records are corrected.	1d. The payroll office shall be alerted to the final determinations and corrected entries and effect any further reporting either internally or to external agencies receiving payroll reports. Payroll, UNT System Controller Operations will ensure that the correcting entries are entered into EIS in a timely manner	Frank Filipetto, Interim Dean of TCOM and Abdul Mohammad, Senior Director of Controller Operations	Exp: 3/1/2018 Rev: 6/01/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	3. Project Documentation Documentation for projects is either missing or incomplete. Project documentation for minor capital projects is currently maintained by Project Managers on the UNT Facilities network drive. There is a filing system in place for organizing and maintaining project documentation. However, the centralized filing system is not consistently applied across UNT Facilities. The filing system is inconsistently followed by the Planning, Design & Construction group, and not followed by the Maintenance group. Internal Audit performed walkthroughs of five projects and noted that documents were missing from several projects. For one project Internal Audit noted that numerous documents were missing which included: ⬜ Project Budget Form; ⬜ Justification for project delivery method; ⬜ Expense tracking spreadsheet; and ⬜ Contract Completion Form. Additionally, Project Managers maintained in their completed project files copies of Project Initiation Worksheet (PIW) forms. However, the forms did not contain the required signatory approval from the Office of Space Management & Planning (OSMP). UNT Facilities was able to later provide copies of the PIW forms with the required OSMP approval signatures. Project Managers were not maintaining the final version of the PIW forms in their completed project files. During the course of this audit, we noted that documentation was not stored in one central location. During a project walkthrough,	High	Recommendations for David Reynolds, Associate Vice President of Facilities: 3.1.a. Develop retention procedures that comply with the Texas State Records Retention Schedule and UNT Records Retention Schedule.	1a. UNT Facilities will ensure completeness of building records per stated record retention regulations. Current procedures require complete construction project record files to be digitally archived and retained for the life of the building in a central Facilities database.	Helen Bailey, Director, Facilities Planning, Design and Construction	6/15/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	3. Project Documentation Documentation for projects is either missing or incomplete. Project documentation for minor capital projects is currently maintained by Project Managers on the UNT Facilities network drive. There is a filing system in place for organizing and maintaining project documentation. However, the centralized filing system is not consistently applied across UNT Facilities. The filing system is inconsistently followed by the Planning, Design & Construction group, and not followed by the Maintenance group. Internal Audit performed walkthroughs of five projects and noted that documents were missing from several projects. For one project Internal Audit noted that numerous documents were missing which included: ⬜ Project Budget Form; ⬜ Justification for project delivery method; ⬜ Expense tracking spreadsheet; and ⬜ Contract Completion Form. Additionally, Project Managers maintained in their completed project files copies of Project Initiation Worksheet (PIW) forms. However, the forms did not contain the required signatory approval from the Office of Space Management & Planning (OSMP). UNT Facilities was able to later provide copies of the PIW forms with the required OSMP approval signatures. Project Managers were not maintaining the final version of the PIW forms in their completed project files. During the course of this audit, we noted that documentation was not stored in one central location. During a project walkthrough,	High	Recommendations for David Reynolds, Associate Vice President of Facilities: 3.1.b. Develop training for all personnel responsible for the documentation of construction activities and decisions to be knowledgeable about retention policies and procedures..	1b. UNT Facilities conducts construction project records management training during personnel onboarding for select staff. Facilities team will institute continuing education/training for all applicable staff on construction project documentation and will create informational reference material that personnel will be able to access as needed, to more clearly instruct and guide their practices regarding project records management. Workshops with all applicable staff will be scheduled to ensure awareness of statutory requirements and methods to comply.	Helen Bailey, Director, Facilities Planning, Design and Construction	6/15/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	3. Project Documentation Documentation for projects is either missing or incomplete. Project documentation for minor capital projects is currently maintained by Project Managers on the UNT Facilities network drive. There is a filing system in place for organizing and maintaining project documentation. However, the centralized filing system is not consistently applied across UNT Facilities. The filing system is inconsistently followed by the Planning, Design & Construction group, and not followed by the Maintenance group. Internal Audit performed walkthroughs of five projects and noted that documents were missing from several projects. For one project Internal Audit noted that numerous documents were missing which included: ▫ Project Budget Form; ▫ Justification for project delivery method; ▫ Expense tracking spreadsheet; and ▫ Contract Completion Form. Additionally, Project Managers maintained in their completed project files copies of Project Initiation Worksheet (PIW) forms. However, the forms did not contain the required signatory approval from the Office of Space Management & Planning (OSMP). UNT Facilities was able to later provide copies of the PIW forms with the required OSMP approval signatures. Project Managers were not maintaining the final version of the PIW forms in their completed project files. During the course of this audit, we noted that documentation was not stored in one central location. During a project walkthrough,	High	Recommendations for David Reynolds, Associate Vice President of Facilities: 3.1.c. Develop a process to ensure that all Project Managers utilize the centralized UNT Facilities project filing system.	1c. UNT Facilities will conduct random self-audits annually to measure compliance with facilities construction project records retention regulations, filing system procedures and project documentation.	Helen Bailey, Director, Facilities Planning, Design and Construction	6/15/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	3. Project Documentation Documentation for projects is either missing or incomplete. Project documentation for minor capital projects is currently maintained by Project Managers on the UNT Facilities network drive. There is a filing system in place for organizing and maintaining project documentation. However, the centralized filing system is not consistently applied across UNT Facilities. The filing system is inconsistently followed by the Planning, Design & Construction group, and not followed by the Maintenance group. Internal Audit performed walkthroughs of five projects and noted that documents were missing from several projects. For one project Internal Audit noted that numerous documents were missing which included: ▫ Project Budget Form; ▫ Justification for project delivery method; ▫ Expense tracking spreadsheet; and ▫ Contract Completion Form. Additionally, Project Managers maintained in their completed project files copies of Project Initiation Worksheet (PIW) forms. However, the forms did not contain the required signatory approval from the Office of Space Management & Planning (OSMP). UNT Facilities was able to later provide copies of the PIW forms with the required OSMP approval signatures. Project Managers were not maintaining the final version of the PIW forms in their completed project files. During the course of this audit, we noted that documentation was not stored in one central location. During a project walkthrough,	High	Recommendations for David Reynolds, Associate Vice President of Facilities: 3.1.d. Develop a process to ensure that Project Managers maintain the final version of project documentation in their completed project files.	1d. UNT Facilities has procedures in place for project close out. Current procedures and project management practices will be assessed and improved to ensure completeness of project documentation. Facilities team will institute continuing education/training for all project management staff on construction project documentation standard procedure and will create informational reference material that personnel will be able to access as needed, to more clearly instruct and guide their practices regarding project documentation. Workshops with all applicable staff will be scheduled to ensure awareness. Facilities will annually conduct self-audits to ensure project documentation completeness.	Helen Bailey, Director, Facilities Planning, Design and Construction	6/15/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	3. Refunds Lifelong Learning and Professional Development (LLPD) processed refunds totaling to approximately $10,400 during fiscal year 2017 using their event management software. Refunds were mainly processed for conference registration reimbursements.	High	Recommendation for Stephanie Reinke, Director of Lifelong Learning and Professional Development: 3.1.a. Develop procedures to ensure all refunds are handled by Student Accounting and University Cashiering Services in accordance with UNT Policy 10.029 Refunds.	1a. Management concurs with the intent of the finding and recommendation and proposes alternative corrective action. Through coordination with the Director of Asset Protection we learned a sales refund policy will be implemented. While the cited policy does require all refunds be processed through Student Accounting they believe, based on the policy wording, the policy applies only to student refunds and does not adequately address sales transaction refunds. Additionally, refunding transactions originally paid via credit card but refunded via check violates the merchant agreement. The Director of Asset Protection will prepare and submit a new policy for approval dedicated to sales transactions and we will adjust our procedures according.	Stephanie Reinke, Director of Lifelong Learning and Professional Development	4/30/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	3. UNT System Issues There is a systemic process breakdown regarding ORP contributions for 100% of all 21 pay periods tested from January 2015 – September 2016 among issues 3 through 5. Under the Texas Government Code and the Texas Administrative Code, an ORP employer has 3 business days to deposit ORP contributions into an employee's account. Under UNT System's Retirement Manager Agreement with its third party administrator (lead record keeper), VRSCO, UNT System must submit ORP contributions and data by 10:00 am to ensure the contributions and data are forwarded to the ORP financial companies the same business day. The Texas Government Code and Texas Administrative Code require an ORP financial company, that receives contributions and good data before the close of business, deposit the contributions the same business day. ORP contributions are deposited into the ORP participants' accounts after a collaborative effort between the UNT System HR - Total Rewards (Benefits), Controller Operations (Payroll), Treasury and Controller for UNTHSC. ORP contributions are a percentage of the employee's monthly salary. Salaries are driven by the timely submission of time and Electronic Payroll Action Requests (ePar) submitted at the departmental level. Additionally, the Benefits department updates the ORP contribution	High	Recommendations for the Vice Chancellor of Finance: 3.1.a. Create a task force with representatives from UNT System Human Resources, UNT System Controller Operations, UNT System Treasury and UNTHSC Controller for the following: ➢ Discuss the current Retirement Manager Agreement requirements and state regulations and determine the appropriate cut off time for when common remittance file and electronic fund transfer will be submitted to the third party administrator. This cut off time should be consistent across all Institutions. ➢ Determine a more efficient and effective process to solve the delays that were caused because the payroll process did not provide complete data resulting in errors by the ORP financial companies. For example, send a separate paycheck run for corrections only. ➢ Task force should meet at a minimum, on a quarterly basis, to determine if processes across all departments are effective and money is deposited in the participant's accounts within 3 business days. If not, identify the inefficiency, document the change in meeting minutes, communicate the	1a. Work has already begun to improve internal processes to deliver faster turnaround on internal processes. While this already mitigates risk of late processing, the automated solution will be part of the Retirement Update Project. Getting to a fully automated solution requires updates to our contracts, with the help of OGC, and clarification of timeliness with all four record keepers and especially our lead record keeper, which has responsibility to act as intermediary for files and funds to transmit to the four record keepers. When a new lead record keeper is selected, file feeds and processes will need to be updated. This will necessitate significant troubleshooting, solution determinations, and internal and external (vendor) programming. Due to the complexity, this project is anticipated to conclude during the next fiscal year. Simultaneously to the lead record keeper and record keeper work, the Benefits, Payroll, HRIS, and ITSS teams have already been finding methods of process automation and will continue to work together in a task-force model. As possible, solutions will continue to be developed and implemented incrementally during the project.	Janet Waldron, Vice Chancellor of Finance	8/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	3. UNT System Issues There is a systemic process breakdown regarding ORP contributions for 100% of all 21 pay periods tested from January 2015 – September 2016 among issues 3 through 5. Under the Texas Government Code and the Texas Administrative Code, an ORP employer has 3 business days to deposit ORP contributions into an employee's account. Under UNT System's Retirement Manager Agreement with its third party administrator (lead record keeper), VRSCO, UNT System must submit ORP contributions and data by 10:00 am to ensure the contributions and data are forwarded to the ORP financial companies the same business day. The Texas Government Code and Texas Administrative Code require an ORP financial company, that receives contributions and good data before the close of business, deposit the contributions the same business day. ORP contributions are deposited into the ORP participants' accounts after a collaborative effort between the UNT System HR - Total Rewards (Benefits), Controller Operations (Payroll), Treasury and Controller for UNTHSC. ORP contributions are a percentage of the employee's monthly salary. Salaries are driven by the timely submission of time and Electronic Payroll Action Requests (ePar) submitted at the departmental level. Additionally, the Benefits department updates the ORP contribution	High	Recommendations for the Vice Chancellor of Finance: 3.1.b. Conduct process re-engineering by the UNT System Business Quality Initiatives team to help ensure that ORP contributions are performed efficiently and effectively between the Benefits/Human Resources Department, Controller Operations team and Treasury Department. ➢ Develop PeopleSoft reports to enable the departments across the Institutions to verify accuracy of employee count and employee pay which will promote timely submission of ePar.	1b. Business Process Improvement (BPI) will map the current state of the process to determine opportunities for improvement and potentially identify root causes for discrepancies. BPI is currently working on a separate, and related project regarding ORP. This project could lend to remediating findings in this report.	Janet Waldron, Vice Chancellor of Finance	8/31/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-415 UNT	Governance and Regulatory Compliance	Faculty and Staff International Travel Audit	UNT System	3. UNT System Travel Training The Travel Budget Authorization (TBA) form used in the Business Support Services (BSS) online Travel Training presentation is not the most current form. The TBA form used in the training presentation did not have the check box acknowledgement statement for international travel with web link reference. https://emergency.unt.edu/international-travel-registration.	Moderate	Recommendation for Abdul Mohammad, Senior Associate Controller for Operations: 3.1.a. Ensure the most current TBA form is included in the online UNT System Travel Training presentation.	1a. Accounts Payable Travel (AP) team will coordinate and work with BSS training team to update online UPK (User Productivity Kit) training for Travel. AP will make sure that the most current TBA form is included in the online travel training.	Abdul Mohammad, Sr. Associate Controller of Operations	10/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	3.Checks Not Deposited Timely UNT International (UNT-I) Main Office that received payments from sponsors had failed to deposit over 300 checks received from sponsors within the required timeframe. Internal Audit was unable to identify when the checks were received because a cash receipt log was not being used in the department. Internal Audit was told the checks were received in November 2016 and were not deposited until January and February 2017. As checks were deposited, credit amounts were created due to the athletic fee adjustment. The credit amounts on the sponsored students accounts were manually applied to past due debt on other sponsored student accounts. The employee was advised to contact the sponsors for guidance on what to do with unapplied credit amounts and to not apply the credit to past due student balances; however, Internal Audit found there was no evidence the employee reached out to the sponsors. Additionally, 28 checks totaling $75,400, and corrected invoices were sent back to the sponsor to request new payment due to the checks expiring after a 90-day void date. The sponsor has provided updated payment to the University.	High	Recommendation for Interim Vice Provost for International Affairs and UNT Controller: 3.1.a. Coordinate to correct the refund amounts incorrectly applied to sponsored student's past due amounts.	1a. Management agrees will take the following action. UNT-I will work with the UNT Controller's Office to develop a process for determining how to correct the refund amounts applied to sponsored students' past due amounts.	Pia Wood, Vice Provost for International Affairs and Jennifer Stevenson, UNT Controller	6/30/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	4. Construction Project Policies A) UNT System Administration Policy 06.200 is contradictory, outdated, and potentially confusing; and B) UNT Policy 11.009 is outdated and contains an inaccurate reference. A) Section 2 of UNT System Administration Policy 06.200 – Construction Projects states the following: A. The UNT System, Office of Facilities Planning and Construction (OFPC), shall direct the preparation of plans, specifications, and contract documents, as well as manage the construction administration for all larger projects at each institution. Larger projects are defined as any which exceed $1,000,000 in overall budget for new construction, or $2,000,000 for renovations. B. The UNT System, Office of Facilities Planning and Construction, shall direct the preparation of plans, specifications, and contract documents, as well as manage the construction administration for all projects located on the Denton campus regardless of size [emphasis added]. Section 2(B) appears to contradict section 2(A). This policy is inconsistent regarding OFPC's role for projects on the Denton campus. UNT System Administration policy applies to System Administration functions only and not to component institutions. This outdated policy needs to be revised to address System Administration only and reduce any potential confusion. B) UNT Policy 11.009 – Construction Projects states the following: Every project must be processed through the Office of Facilities	High	Recommendation for Brandi Renton, UNT Assistant Vice President for Organizational Behavior: 4.2.a. Coordinate with the Office of Facilities Planning and Construction and UNT Facilities to revise UNT Policy 11.009. Implementation will clarify application of UNT System Administration Policy 06.200 to System Administration only. Additionally, an updated UNT Policy 11.009 will accurately reflect current organizational structure and practice and requirements consistent with Regents Rules.	2a. In collaboration with the UNT System and the Vice Chancellor of Facilities, Planning & Construction, James Maguire, UNT will develop a revised Construction Projects Policy that will align with the new UNT System regulation and/or policy.	Stephanie McDonald, UNT Policy Manager	8/11/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-019 DAL	Governance and Regulatory Compliance	Registrar's Office Business Process Review	UNT Dallas	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	4. Course Fees The current course fee structure and account set-up promotes comingling of course fee revenues and expenditures. Furthermore, there is no reconciliation process to ensure course fees collected are spent for course specific related cost. In addition, there is no course fee cost assessment process in place to review whether existing course fees charged to students reasonably reflect the actual cost to the University. Moreover, course fee rates for four primary care partnership courses were never submitted for approval and students were charged for the primary care partnership fee after the courses discontinued. In detail, TCOM has the following four course fee group accounts: • General Course Fee - this includes an annual fee for all four academic years that ranges from $100 to $650 depending on the academic year. The purpose of these fees are to cover simulation lab and technology materials, supplies and services related to TCOM's simulation patient program. • Course Fee-TCOM – this group encompasses fees associated with four specific course fee names (i.e. MEDE 7510, MEDE 7615, MEDE 7620, MEDE 8400) where the rate ranges from $50 to $250 depending on the course. The purpose of these fees are to cover materials, supplies and services associated with these courses. • Course Fee - this group includes fees associated with eleven specific	High	Recommendations for the Dean of TCOM: 4.1.a. Develop procedures to periodically conduct fee cost assessments to ensure that fees are set in accordance with the cost recovery nature of the fee.	1a. The Dean of TCOM will meet with the Executive Director of Enrollment Services and the Senior Associate Dean for Academic Affairs in April of each year after finalization of the curriculum for the succeeding academic year. Determination of a final fee schedule will be made at that time.	Frank Filipetto, Interim Dean of TCOM	7/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	4. Course Fees The current course fee structure and account set-up promotes comingling of course fee revenues and expenditures. Furthermore, there is no reconciliation process to ensure course fees collected are spent for course specific related cost. In addition, there is no course fee cost assessment process in place to review whether existing course fees charged to students reasonably reflect the actual cost to the University. Moreover, course fee rates for four primary care partnership courses were never submitted for approval and students were charged for the primary care partnership fee after the courses discontinued. In detail, TCOM has the following four course fee group accounts: • General Course Fee - this includes an annual fee for all four academic years that ranges from $100 to $650 depending on the academic year. The purpose of these fees are to cover simulation lab and technology materials, supplies and services related to TCOM's simulation patient program. • Course Fee-TCOM – this group encompasses fees associated with four specific course fee names (i.e. MEDE 7510, MEDE 7615, MEDE 7620, MEDE 8400) where the rate ranges from $50 to $250 depending on the course. The purpose of these fees are to cover materials, supplies and services associated with these courses. • Course Fee - this group includes fees associated with eleven specific	High	Recommendations for the Dean of TCOM: 4.1.b. Work with the UNTHSC Enrollment Services and Provost to simplify the current course fee structure of TCOM. Consult with Office of General Counsel whether creating fees under TEC Section 55.16 will provide more flexibility and help eliminate the large number of course specific fees.	1b. TCOM will seek to adopt a consolidated fee schedule that is more appropriate for a cohort program.	Frank Filipetto, Interim Dean of TCOM	7/1/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	4. Course Fees The current course fee structure and account set-up promotes comingling of course fee revenues and expenditures. Furthermore, there is no reconciliation process to ensure course fees collected are spent for course specific related cost. In addition, there is no course fee cost assessment process in place to review whether existing course fees charged to students reasonably reflect the actual cost to the University. Moreover, course fee rates for four primary care partnership courses were never submitted for approval and students were charged for the primary care partnership fee after the courses discontinued. In detail, TCOM has the following four course fee group accounts: • General Course Fee - this includes an annual fee for all four academic years that ranges from $100 to $650 depending on the academic year. The purpose of these fees are to cover simulation lab and technology materials, supplies and services related to TCOM's simulation patient program. • Course Fee-TCOM – this group encompasses fees associated with four specific course fee names (i.e. MEDE 7510, MEDE 7615, MEDE 7620, MEDE 8400) where the rate ranges from $50 to $250 depending on the course. The purpose of these fees are to cover materials, supplies and services associated with these courses. • Course Fee - this group includes fees associated with eleven specific	High	Recommendations for the Dean of TCOM: 4.1.c. Develop reconciliation procedures for fees bundled in groups to help ensure that documentation is available to demonstrate the cost recovery nature of each fee collected.	1c. The adoption of a single consolidated fee shall eliminate the issue of fee bundling.	Frank Filipetto, Interim Dean of TCOM	7/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	4. Course Fees The current course fee structure and account set-up promotes comingling of course fee revenues and expenditures. Furthermore, there is no reconciliation process to ensure course fees collected are spent for course specific related cost. In addition, there is no course fee cost assessment process in place to review whether existing course fees charged to students reasonably reflect the actual cost to the University. Moreover, course fee rates for four primary care partnership courses were never submitted for approval and students were charged for the primary care partnership fee after the courses discontinued. In detail, TCOM has the following four course fee group accounts: • General Course Fee - this includes an annual fee for all four academic years that ranges from $100 to $650 depending on the academic year. The purpose of these fees are to cover simulation lab and technology materials, supplies and services related to TCOM's simulation patient program. • Course Fee-TCOM – this group encompasses fees associated with four specific course fee names (i.e. MEDE 7510, MEDE 7615, MEDE 7620, MEDE 8400) where the rate ranges from $50 to $250 depending on the course. The purpose of these fees are to cover materials, supplies and services associated with these courses. • Course Fee - this group includes fees associated with eleven specific	High	Recommendations for the Dean of TCOM: 4.1.d. Ensure that Enrollment Services and UNT System Student Accounting are notified of any changes in curriculum prior to student enrollment for the academic year in order to ensure timely update of the University's Student Accounting System to avoid student overpayments.	1d. See 1a. then the Execute Director of Enrollment Services will communicate to UNT System Student Accounting of any changes to the curriculum that will require modification to the student fee schedule.	Frank Filipetto, Interim Dean of TCOM	7/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	1 . Project ID Numbers Only minor capital projects with an initial cost of $100,000 or greater are assigned project ID numbers. Currently, projects of $100,000 or greater are assigned a project ID number in PeopleSoft. The limit is based on the state's capitalization threshold for buildings and building improvements. Chapter 1 of the Texas Comptroller of Public Accounts State Property Accounting Process User's Guide sets the threshold at $100,000. The project ID allows for separate tracking of the project by assigning unique budget lines. Costs for projects less than $100,000 are recorded under generic accounts and cannot be easily tracked. It was noted during an interview with the former UNT System Capital Asset Senior Reporting Analyst that there are projects with an initial cost of less than $100,000 that rise to the $100,000 threshold during construction. These projects are often not assigned a project ID number. Projects that are not assigned a project ID number may not be reported as capital assets in the financial statements.	High	Recommendation for David Reynolds, Associate Vice President of Facilities: 1.1.a. Establish an appropriate lower threshold under $100,000 for requesting a project ID number.	1a. After consulting with UNT System Financial Reporting we determined that our threshold for requesting a project ID number will be set at $85,000. This new threshold will ensure that all project expenses that reach the capital asset level will be accurately captured and reported.	Hilary Liscano, Director of Facilities Business Support and Services.	10/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	4. Course Fees The current course fee structure and account set-up promotes comingling of course fee revenues and expenditures. Furthermore, there is no reconciliation process to ensure course fees collected are spent for course specific related cost. In addition, there is no course fee cost assessment process in place to review whether existing course fees charged to students reasonably reflect the actual cost to the University. Moreover, course fee rates for four primary care partnership courses were never submitted for approval and students were charged for the primary care partnership fee after the courses discontinued. In detail, TCOM has the following four course fee group accounts: • General Course Fee - this includes an annual fee for all four academic years that ranges from $100 to $650 depending on the academic year. The purpose of these fees are to cover simulation lab and technology materials, supplies and services related to TCOM's simulation patient program. • Course Fee-TCOM – this group encompasses fees associated with four specific course fee names (i.e. MEDE 7510, MEDE 7615, MEDE 7620, MEDE 8400) where the rate ranges from $50 to $250 depending on the course. The purpose of these fees are to cover materials, supplies and services associated with these courses. • Course Fee - this group includes fees associated with eleven specific	High	Recommendations for the Dean of TCOM: 4.1.e. Review course fee accumulated unexpended balances at least annually to ensure course fees are set in accordance with applicable laws and policies.	1e. Course fee balances are reviewed monthly by the TCOM Dean as part of budget reconciliation. Balances are occasionally allowed to accumulate in order to meet anticipated extraordinary expenditures that may occur less frequently than annually but are properly charged to these fees. This practice is in compliance with health science center policies and applicable statutes.	Frank Filipetto, Interim Dean of TCOM	7/1/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	4. Course Fees The current course fee structure and account set-up promotes comingling of course fee revenues and expenditures. Furthermore, there is no reconciliation process to ensure course fees collected are spent for course specific related cost. In addition, there is no course fee cost assessment process in place to review whether existing course fees charged to students reasonably reflect the actual cost to the University. Moreover, course fee rates for four primary care partnership courses were never submitted for approval and students were charged for the primary care partnership fee after the courses discontinued. In detail, TCOM has the following four course fee group accounts: • General Course Fee - this includes an annual fee for all four academic years that ranges from $100 to $650 depending on the academic year. The purpose of these fees are to cover simulation lab and technology materials, supplies and services related to TCOM's simulation patient program. • Course Fee-TCOM – this group encompasses fees associated with four specific course fee names (i.e. MEDE 7510, MEDE 7615, MEDE 7620, MEDE 8400) where the rate ranges from $50 to $250 depending on the course. The purpose of these fees are to cover materials, supplies and services associated with these courses. • Course Fee - this group includes fees associated with eleven specific	High	Recommendation for the Executive Director of Enrollment Services & Registrar, Student Affairs: 4.2.a. Ensure that all course fees assessed to students have been approved and retain support documentation.	2a. In the spring prior to each academic year, the Executive Director of Enrollment Services will meet with the Registrar's Office to verify that each requested course fee change contains the appropriate approvals and supporting documentation. These approved forms and documentation will be stored electronically in a dedicated directory maintained by the Registrar's Office.	A.J. Randolph, Executive Director, Enrollment Services & Registrar, Student Affairs	5/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-415 UNT	Governance and Regulatory Compliance	Faculty and Staff International Travel Audit	UNT	4. Faculty and Staff Restricted Travel There is no process or procedure restricting faculty and staff from traveling internationally to countries or areas deemed unsafe. While UNT Risk Management monitors world events and traveling conditions, currently faculty or staff may still travel to an unsafe country or area with only supervisor approval. Additionally, these may be countries and areas where the University's insurance may not provide coverage. Finally, there is no legal release waiver for a faculty or staff to sign acknowledging that they are traveling on their own accord to areas deemed unsafe and not on behalf of the University.	Moderate	Recommendations for Doug Welch, Executive Director Risk Management Services: 4.1.a. Develop a process and procedure to raise the risk to a UNT cabinet level for that committee to decide if whether to approve or disapprove travel to countries that are deemed unsafe based on risk level.	1a. Risk Management Services will develop and establish an International Risk Oversight Committee (IROC), which will be responsible for regulating and/or prohibiting university-related travel to various foreign countries that pose a safety and/or health concern to travelers. In addition to developing IROC, the department will also develop and establish an International Crises Advisory Team (ICAT), which will be responsible for responding to crises that affect university travelers. IROC will be made up of several decision makers and safety experts responsible for categorizing countries into three risk categories. Those categories will result in different travel restrictions and requirements for certain groups of travelers i.e., faculty/staff; undergraduate students; graduate students; etc., based on risk tolerance levels. The categories will consist of the following: Extreme Risk Destinations, High Risk Destinations, and General Risk Destinations. It is UNT Risk Management's recommendation that UNT System, UNTHSC and UNT Dallas develop similar committees/methods with the assistance of UNT Risk Management to regulate and/or prohibit university/system-related travel to various foreign countries that pose a safety and/or health concern to their respective entity and its travelers. The committees will be empowered to make decisions or recommend decisions to senior officials at each institution/system.	Doug Welch, Executive Director Risk Management Services	4/20/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-415 UNT	Governance and Regulatory Compliance	Faculty and Staff International Travel Audit	UNT	4. Faculty and Staff Restricted Travel

There is no process or procedure restricting faculty and staff from traveling internationally to countries or areas deemed unsafe. While UNT Risk Management monitors world events and traveling conditions, currently faculty or staff may still travel to an unsafe country or area with only supervisor approval. Additionally, these may be countries and areas where the University's insurance may not provide coverage. Finally, there is no legal release waiver for a faculty or staff to sign acknowledging that they are traveling on their own accord to areas deemed unsafe and not on behalf of the University. | Moderate | Recommendations for Doug Welch, Executive Director Risk Management Services:

4.1.b. Coordinate with the Office of General Counsel to identify the best mechanism to ensure the University is best protected when employees travel against the advice of the University. | 1b. Risk Management Services will coordinate with the Office of General Counsel to determine the feasibility of utilizing waivers and/or other liability transfer methods to ensure the University is best protected when employees travel against the advice of the University. | Doug Welch, Executive Director Risk Management Services | 4/20/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-021 UNT | Governance and Regulatory Compliance | Residence Hall - Student Safety Practices | UNT | 4. Fire Egress Signage

Fire egress signage was either missing or not updated. Fourteen of the fifteen residence halls were either missing or did not have updated fire egress signage. This was also noted previously on the State Fire Marshal's Report dated November 1, 2016. | High | Recommendation for Gina Vanacore, Director of Housing and Residence Life:

4.1.a. Continue work to ensure fire egress signage is updated. | 1a. Housing and residence life has secured procurement for the appropriate signage through Facilities. A production and implementation set back was experienced with Facilities delaying the installation. Director Vanacore will follow up with Facilities staff weekly until installation is completed. | Gina M. Vanacore, Director of Housing and Residence Life | Exp. Impl. Date: 1/31/2018

Revised Impl. Date: 12/21/2018 | Closed |

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	4. Lack of Cash Controls Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes. The Clinic charges a fee of $10 to the community for providing counseling and mental health services. Additionally, the Clinic offers a discounted fee and/or pro bono services to limited clients based on the client's financial need. The Clinic accepts cash, check or money order. Specifically, the following were noted: a. There is no segregation of duties, one person is responsible for scheduling patient appointments, collecting money, updating the patients' Excel spreadsheet which details services rendered and amount collected, as well as preparing deposits. b. Prior to January 2017, there was no patient and/or collection database identifying services rendered and amount collected. Although an Excel spreadsheet is currently used to track collections, the spreadsheet can easily be altered by the Administrative Specialist. Additionally, the spreadsheet only includes the patient's first name and no medical record is cross-referenced to help ensure information collected is accurate and complete. c. Information recorded on the Excel spreadsheet is not independently reconciled between the appointment schedule and the prepared deposits to help ensure that all funds collected for services rendered were entered into the spreadsheet, and all funds collected were deposited. d. Prior to January 2017, there was no reconciliation to ensure	High	Recommendations for the Chief Financial Officer and Provost in collaboration with the UNT System Associate Vice Chancellor & Controller: 4.1.a. Ensure that the Administrative Specialist does not perform incompatible duties and develop compensating controls where not possible to ensure proper segregation of duties are in place.	1a. To ensure security for future operation, the administrative assistant (Evette Thomas) will participate in training regarding the appropriate delegation of duties, internal controls and cash handling. The counseling clinic personnel will be trained ensure that adequate segregation of processing duties exist with respect to counseling clinic system services including: • Ensuring fee collection is carried out as a separate function. • Ensuring at least two individuals are responsible for the separate duties of collecting fees, making deposits and logging entries. • The administrative assistant will need the support of the Director and the Program Coordinator to ensure internal controls are in place. • The administrative specialist will learn about responsibilities related to cash handling, and develop written procedures for collecting fees, placing funds in a locked safe, and logging entries. • The Clinic Director or the Program Coordinator (when the clinic director is not available) will verify amounts received and make the deposit.	Jim Main, Chief Financial Officer and Betty Stewart, Provost/ Executive Vice President of Academic Affairs in collaboration with Aaron LeMay, UNT System Associate Vice Chancellor & Controller	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	4. Construction Project Policies A) UNT System Administration Policy 06.200 is contradictory, outdated, and potentially confusing; and B) UNT Policy 11.009 is outdated and contains an inaccurate reference. A) Section 2 of UNT System Administration Policy 06.200 – Construction Projects states the following: A. The UNT System, Office of Facilities Planning and Construction (OFPC), shall direct the preparation of plans, specifications, and contract documents, as well as manage the construction administration for all larger projects at each institution. Larger projects are defined as any which exceed $1,000,000 in overall budget for new construction, or $2,000,000 for renovations. B. The UNT System, Office of Facilities Planning and Construction, shall direct the preparation of plans, specifications, and contract documents, as well as manage the construction administration for all projects located on the Denton campus regardless of size [emphasis added]. Section 2(B) appears to contradict section 2(A). This policy is inconsistent regarding OFPC's role for projects on the Denton campus. UNT System Administration policy applies to System Administration functions only and not to component institutions. This outdated policy needs to be revised to address System Administration only and reduce any potential confusion. B) UNT Policy 11.009 – Construction Projects states the following: Every project must be processed through the Office of Facilities	High	Recommendation for James Maguire, Vice Chancellor for Facilities Planning and Construction and Chief Architect, and Rachel Burlage, UNT System Policy Manager: 4.1.a. Review and revise UNT System Administration Policy 06.200.	1a. Revised and clarified System Administration Policy 06.200 has been submitted for policy review.	James Maguire, Vice Chancellor for Facilities Planning and Construction and Chief Architect	9/22/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	4. Lack of Cash Controls Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes. The Clinic charges a fee of $10 to the community for providing counseling and mental health services. Additionally, the Clinic offers a discounted fee and/or pro bono services to limited clients based on the client's financial need. The Clinic accepts cash, check or money order. Specifically, the following were noted: a. There is no segregation of duties, one person is responsible for scheduling patient appointments, collecting money, updating the patients' Excel spreadsheet which details services rendered and amount collected, as well as preparing deposits. b. Prior to January 2017, there was no patient and/or collection database identifying services rendered and amount collected. Although an Excel spreadsheet is currently used to track collections, the spreadsheet can easily be altered by the Administrative Specialist. Additionally, the spreadsheet only includes the patient's first name and no medical record is cross-referenced to help ensure information collected is accurate and complete. c. Information recorded on the Excel spreadsheet is not independently reconciled between the appointment schedule and the prepared deposits to help ensure that all funds collected for services rendered were entered into the spreadsheet, and all funds collected were deposited. d. Prior to January 2017, there was no reconciliation to ensure	High	Recommendations for the Chief Financial Officer and Provost in collaboration with the UNT System Associate Vice Chancellor & Controller: 4.1.b. Evaluate the need of an electronic Patient Management System with a billing and payment module.	1b. Ongoing research to determine the viability of using a Patient Management System in the clinic will take place with the support of OIT personnel. The OIT personnel is currently looking for programs that can accommodate the academic a clinical need of the clinic system. We need to ensure that all software meets the requirements for HIPPA and Texas Medical Records Privacy Act. An electronic Patient Management System would allow us to track cash, checks or credit card processing, export transactions to excel and view interactive reports for up-to-date information on clinic practice for future use.	Jim Main, Chief Financial Officer and Betty Stewart, Provost/ Executive Vice President of Academic Affairs in collaboration with Aaron LeMay, UNT System Associate Vice Chancellor & Controller	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	4. Lack of Cash Controls Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes. The Clinic charges a fee of $10 to the community for providing counseling and mental health services. Additionally, the Clinic offers a discounted fee and/or pro bono services to limited clients based on the client's financial need. The Clinic accepts cash, check or money order. Specifically, the following were noted: a. There is no segregation of duties, one person is responsible for scheduling patient appointments, collecting money, updating the patients' Excel spreadsheet which details services rendered and amount collected, as well as preparing deposits. b. Prior to January 2017, there was no patient and/or collection database identifying services rendered and amount collected. Although an Excel spreadsheet is currently used to track collections, the spreadsheet can easily be altered by the Administrative Specialist. Additionally, the spreadsheet only includes the patient's first name and no medical record is cross-referenced to help ensure information collected is accurate and complete. c. Information recorded on the Excel spreadsheet is not independently reconciled between the appointment schedule and the prepared deposits to help ensure that all funds collected for services rendered were entered into the spreadsheet, and all funds collected were deposited. d. Prior to January 2017, there was no reconciliation to ensure	High	Recommendations for the Chief Financial Officer and Provost in collaboration with the UNT System Associate Vice Chancellor & Controller: 4.1.c. If it is determined that an electronic Patient Management System is not needed, enhance the Excel spreadsheet to include the following fields: • Date of Service • Patient's Full Name • Medical Record Number • Provider • Services Rendered • Amount Paid • Receipt Number • Balance Due..	1c. We are in the process of enhancing the current Excel spreadsheet to include the required fields indicated in the recommendation.	Jim Main, Chief Financial Officer and Betty Stewart, Provost/ Executive Vice President of Academic Affairs in collaboration with Aaron LeMay, UNT System Associate Vice Chancellor & Controller	8/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	6. Notice to Proceed The Notice to Proceed (NTP) has been sent to the contractor to initiate work before the purchase order is complete and received by the contractor. Our review of one of the project files found the NTP was dated within a day of the purchase order (P.O.). Therefore, the contractor would have received the NTP before the P.O. Based on discussions with Project Managers, it is Internal Audit's understanding that UNT Facilities uses the P.O. as the contract. Therefore, work should not start before the purchase order has been completed and received by the contractor to initiate work. Additionally, based on conversation with the UNT System Senior Director of Procurement Services, the current practice is that the purchase order serves as sufficient documentation when UNT Facilities uses a contractor on an approved cooperative. This is because the contractor's agreement is primarily between the cooperative and the contractor. Internal Audit was informed that Procurement Services is in the process of changing this practice. According to the UNT System Senior Director of Procurement Services, the new process will require a separate contract, not a purchase order, executed by UNT System and the contractor when Facilities uses a contractor on an approved cooperative. However, there has not yet been a decision regarding a specific dollar threshold for this requirement.	Moderate	Recommendation for David Reynolds, Associate Vice President of Facilities: 6.1.a. Establish a process to ensure that the Notice to Proceed is always submitted after the contractor has received the completed P.O.	1a. Facilities project managers will inform all outside contractors and vendors that the delivery of the purchase order is equal to the NTP. In situations where work cannot commence immediately at the issuance of the PO, it will be the responsibility of the Facilities personnel managing the PO to instruct their contractor or vendor not to proceed until further notice.	Helen Bailey, Director, Facilities Planning, Design and Construction	10/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	4. Lack of Cash Controls Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes. The Clinic charges a fee of $10 to the community for providing counseling and mental health services. Additionally, the Clinic offers a discounted fee and/or pro bono services to limited clients based on the client's financial need. The Clinic accepts cash, check or money order. Specifically, the following were noted: a. There is no segregation of duties, one person is responsible for scheduling patient appointments, collecting money, updating the patients' Excel spreadsheet which details services rendered and amount collected, as well as preparing deposits. b. Prior to January 2017, there was no patient and/or collection database identifying services rendered and amount collected. Although an Excel spreadsheet is currently used to track collections, the spreadsheet can easily be altered by the Administrative Specialist. Additionally, the spreadsheet only includes the patient's first name and no medical record is cross-referenced to help ensure information collected is accurate and complete. c. Information recorded on the Excel spreadsheet is not independently reconciled between the appointment schedule and the prepared deposits to help ensure that all funds collected for services rendered were entered into the spreadsheet, and all funds collected were deposited. d. Prior to January 2017, there was no reconciliation to ensure	High	Recommendations for the Chief Financial Officer and Provost in collaboration with the UNT System Associate Vice Chancellor & Controller: 4.1.d. Develop reconciliation procedures to help ensure that an independent personnel, other than the Administrative Specialist, is reconciling the appointment schedule to the Excel spreadsheet and the prepared deposits.	1d. To ensure security for future use, we will develop reconciliation procedures for fee collection in the clinic. The Clinic Director or the Program Coordinator will work with the Administrative Specialist and the Controller's office to develop reconciliation procedures documenting how to certify appointments, confirmed and log appointments appropriately, and ensure a balanced report is generated at the end of a recording period.	Jim Main, Chief Financial Officer and Betty Stewart, Provost/ Executive Vice President of Academic Affairs in collaboration with Aaron LeMay, UNT System Associate Vice Chancellor & Controller	8/31/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	4. Lack of Cash Controls Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes. The Clinic charges a fee of $10 to the community for providing counseling and mental health services. Additionally, the Clinic offers a discounted fee and/or pro bono services to limited clients based on the client's financial need. The Clinic accepts cash, check or money order. Specifically, the following were noted: a. There is no segregation of duties, one person is responsible for scheduling patient appointments, collecting money, updating the patients' Excel spreadsheet which details services rendered and amount collected, as well as preparing deposits. b. Prior to January 2017, there was no patient and/or collection database identifying services rendered and amount collected. Although an Excel spreadsheet is currently used to track collections, the spreadsheet can easily be altered by the Administrative Specialist. Additionally, the spreadsheet only includes the patient's first name and no medical record is cross-referenced to help ensure information collected is accurate and complete. c. Information recorded on the Excel spreadsheet is not independently reconciled between the appointment schedule and the prepared deposits to help ensure that all funds collected for services rendered were entered into the spreadsheet, and all funds collected were deposited. d. Prior to January 2017, there was no reconciliation to ensure	High	Recommendations for the Chief Financial Officer and Provost in collaboration with the UNT System Associate Vice Chancellor & Controller: 4.1.e. Develop reconciling procedures to help ensure that deposits turned into the Cashiering Office are posted to the Clinic's University account.	1e. To ensure security for future use, we will collaborate with the UNT System Controller to guarantee that clients receive a University issued receipt.	Jim Main, Chief Financial Officer and Betty Stewart, Provost/ Executive Vice President of Academic Affairs in collaboration with Aaron LeMay, UNT System Associate Vice Chancellor & Controller	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	4. Lack of Cash Controls Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes. The Clinic charges a fee of $10 to the community for providing counseling and mental health services. Additionally, the Clinic offers a discounted fee and/or pro bono services to limited clients based on the client's financial need. The Clinic accepts cash, check or money order. Specifically, the following were noted: a. There is no segregation of duties, one person is responsible for scheduling patient appointments, collecting money, updating the patients' Excel spreadsheet which details services rendered and amount collected, as well as preparing deposits. b. Prior to January 2017, there was no patient and/or collection database identifying services rendered and amount collected. Although an Excel spreadsheet is currently used to track collections, the spreadsheet can easily be altered by the Administrative Specialist. Additionally, the spreadsheet only includes the patient's first name and no medical record is cross-referenced to help ensure information collected is accurate and complete. c. Information recorded on the Excel spreadsheet is not independently reconciled between the appointment schedule and the prepared deposits to help ensure that all funds collected for services rendered were entered into the spreadsheet, and all funds collected were deposited. d. Prior to January 2017, there was no reconciliation to ensure	High	Recommendations for the Chief Financial Officer and Provost in collaboration with the UNT System Associate Vice Chancellor & Controller: 4.1.f. Provide a University issued receipt to all patients. Additionally, record adequate information on the receipt which should always include the patient's full name, date of service and amount.	1f. The Administrative Specialists will conduct research to identify a viable fireproof safe to present to the administrative leadership for future consideration.	Jim Main, Chief Financial Officer and Betty Stewart, Provost/ Executive Vice President of Academic Affairs in collaboration with Aaron LeMay, UNT System Associate Vice Chancellor & Controller	8/31/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	4. Lack of Cash Controls

Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes. The Clinic charges a fee of $10 to the community for providing counseling and mental health services. Additionally, the Clinic offers a discounted fee and/or pro bono services to limited clients based on the client's financial need. The Clinic accepts cash, check or money order.
Specifically, the following were noted:
a. There is no segregation of duties, one person is responsible for scheduling patient appointments, collecting money, updating the patients' Excel spreadsheet which details services rendered and amount collected, as well as preparing deposits.
b. Prior to January 2017, there was no patient and/or collection database identifying services rendered and amount collected. Although an Excel spreadsheet is currently used to track collections, the spreadsheet can easily be altered by the Administrative Specialist. Additionally, the spreadsheet only includes the patient's first name and no medical record is cross-referenced to help ensure information collected is accurate and complete.
c. Information recorded on the Excel spreadsheet is not independently reconciled between the appointment schedule and the prepared deposits to help ensure that all funds collected for services rendered were entered into the spreadsheet, and all funds collected were deposited.
d. Prior to January 2017, there was no reconciliation to ensure | High | Recommendations for the Chief Financial Officer and Provost in collaboration with the UNT System Associate Vice Chancellor & Controller:

4.1.g. Obtain a fireproof safe to properly safeguard money. | 1g. The Clinic Director, the Program Coordinator and the Administrative Specialist will work with UNT System University Cashiering Services to develop reconciling procedures related to ensuring that deposits are turned in to the Cashiering office and is posted to the Clinic's University Account. | Jim Main, Chief Financial Officer and Betty Stewart, Provost/ Executive Vice President of Academic Affairs in collaboration with Aaron LeMay, UNT System Associate Vice Chancellor & Controller | 8/31/2019 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-413 DAL | Governance and Regulatory Compliance | Community Counseling Clinic Audit | UNT Dallas | 4. Lack of Cash Controls

Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes. The Clinic charges a fee of $10 to the community for providing counseling and mental health services. Additionally, the Clinic offers a discounted fee and/or pro bono services to limited clients based on the client's financial need. The Clinic accepts cash, check or money order.
Specifically, the following were noted:
a. There is no segregation of duties, one person is responsible for scheduling patient appointments, collecting money, updating the patients' Excel spreadsheet which details services rendered and amount collected, as well as preparing deposits.
b. Prior to January 2017, there was no patient and/or collection database identifying services rendered and amount collected. Although an Excel spreadsheet is currently used to track collections, the spreadsheet can easily be altered by the Administrative Specialist. Additionally, the spreadsheet only includes the patient's first name and no medical record is cross-referenced to help ensure information collected is accurate and complete.
c. Information recorded on the Excel spreadsheet is not independently reconciled between the appointment schedule and the prepared deposits to help ensure that all funds collected for services rendered were entered into the spreadsheet, and all funds collected were deposited.
d. Prior to January 2017, there was no reconciliation to ensure | High | Recommendations for the Chief Financial Officer and Provost in collaboration with the UNT System Associate Vice Chancellor & Controller:

4.1.h. Collaborate with the UNT System University Cashiering Services to provide cash handling training to all personnel handling money. | 1h. We will identify appropriate training for the administrative specialists, and all staff responsible for cash handling, to participate in cash handling training. We received preliminary information from Mr. John Tannert, Manager of UNT Student Cashiering Services, through the Admissions Processor, Veronica Ewing. We now have a copy of the UNT Cash Control Training and the UNT System Cashier's Procedures Manual for the Dallas Campus. | Jim Main, Chief Financial Officer and Betty Stewart, Provost/ Executive Vice President of Academic Affairs in collaboration with Aaron LeMay, UNT System Associate Vice Chancellor & Controller | 8/31/2019 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	4. Lack of Cash Controls Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes. The Clinic charges a fee of $10 to the community for providing counseling and mental health services. Additionally, the Clinic offers a discounted fee and/or pro bono services to limited clients based on the client's financial need. The Clinic accepts cash, check or money order. Specifically, the following were noted: a. There is no segregation of duties, one person is responsible for scheduling patient appointments, collecting money, updating the patients' Excel spreadsheet which details services rendered and amount collected, as well as preparing deposits. b. Prior to January 2017, there was no patient and/or collection database identifying services rendered and amount collected. Although an Excel spreadsheet is currently used to track collections, the spreadsheet can easily be altered by the Administrative Specialist. Additionally, the spreadsheet only includes the patient's first name and no medical record is cross-referenced to help ensure information collected is accurate and complete. c. Information recorded on the Excel spreadsheet is not independently reconciled between the appointment schedule and the prepared deposits to help ensure that all funds collected for services rendered were entered into the spreadsheet, and all funds collected were deposited. d. Prior to January 2017, there was no reconciliation to ensure	High	Recommendations for the Chief Financial Officer and Provost in collaboration with the UNT System Associate Vice Chancellor & Controller: 4.1.i. Seek guidance from the UNT System University Cashiering Services to develop written cash control procedures in accordance with the UNT Cash Control and Departmental Deposit Handbook.	1i. The Clinic Director, the Program Coordinator and the Administrative Specialist will work with UNT System Controller's office to develop procedures managing cash control for the counseling clinic.	Jim Main, Chief Financial Officer and Betty Stewart, Provost/ Executive Vice President of Academic Affairs in collaboration with Aaron LeMay, UNT System Associate Vice Chancellor & Controller	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-413 DAL	Governance and Regulatory Compliance	Community Counseling Clinic Audit	UNT Dallas	4. Lack of Cash Controls Safeguarding measures of payments received are not adequate during the collection, receipting, depositing and reconciliation processes. The Clinic charges a fee of $10 to the community for providing counseling and mental health services. Additionally, the Clinic offers a discounted fee and/or pro bono services to limited clients based on the client's financial need. The Clinic accepts cash, check or money order. Specifically, the following were noted: a. There is no segregation of duties, one person is responsible for scheduling patient appointments, collecting money, updating the patients' Excel spreadsheet which details services rendered and amount collected, as well as preparing deposits. b. Prior to January 2017, there was no patient and/or collection database identifying services rendered and amount collected. Although an Excel spreadsheet is currently used to track collections, the spreadsheet can easily be altered by the Administrative Specialist. Additionally, the spreadsheet only includes the patient's first name and no medical record is cross-referenced to help ensure information collected is accurate and complete. c. Information recorded on the Excel spreadsheet is not independently reconciled between the appointment schedule and the prepared deposits to help ensure that all funds collected for services rendered were entered into the spreadsheet, and all funds collected were deposited. d. Prior to January 2017, there was no reconciliation to ensure	High	Recommendations for the Chief Financial Officer and Provost in collaboration with the UNT System Associate Vice Chancellor & Controller: 4.1.j. Retain appointment schedules for reconciliation purposes in accordance with the state retention guidelines..	1j. Until a Patient Management System is in place, the Administrative Specialist will create and maintain an appointment schedule log in a binder for reconciliation purposes. This process will be implemented until a systematic solution is developed.	Jim Main, Chief Financial Officer and Betty Stewart, Provost/ Executive Vice President of Academic Affairs in collaboration with Aaron LeMay, UNT System Associate Vice Chancellor & Controller	8/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-414 UNT	Governance and Regulatory Compliance	Classroom Support Services	UNT	4. Lack of training documentation for CSS systems. There is no training documentation for the Room Monitor system used by CSS. The Room Monitor (RM) system was written in-house and no physical documentation exists to train its users. Developers include comments in their code and maintain a change log, both of which serve as system documentation. CSS is in the process of developing Blackboard video courses to train their employees in using the RM system.	Moderate	Recommendations for Classroom Support Services Director: 4.1.a. Complete development of Blackboard courses and implement their use in training CSS personnel.	1a. We agree and will continue to develop and customize training to fit the application. Since the review of the Classroom Support training documentation, Classroom Support incorporated the use of Lynda.com (a web based training service) which allows for an index of training options and retains documentation of each employee's training progression.	Ashley Olsberg, Director Classroom Support Services	11/30/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-414 UNT	Governance and Regulatory Compliance	Classroom Support Services	UNT	4. Lack of training documentation for CSS systems. There is no training documentation for the Room Monitor system used by CSS. The Room Monitor (RM) system was written in-house and no physical documentation exists to train its users. Developers include comments in their code and maintain a change log, both of which serve as system documentation. CSS is in the process of developing Blackboard video courses to train their employees in using the RM system.	Moderate	Recommendations for Classroom Support Services Director: 4.1.b. Create a punch list, outline, or talking points to cover during training to ensure consistency.	1b. We agree. Given that each employee has different responsibilities and training requirements, training models for Lynda.com will be indexed for each employee.	Ashley Olsberg, Director Classroom Support Services	11/30/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	4. Service Teaching Assessments There was neither an agreement nor documentation in place that provided a basis for the rate used for Service Teaching Assessment (STA). This issue was reported in the Texas College of Osteopathic Medicine Financial Review, Audit No. 17-403 HSC report as issue #5. STA is the redistribution of General Appropriation Act (GAA) funds to support collaborative teaching initiative of instructional services between Texas College of Osteopathic Medicine (TCOM), Graduate School of Biomedical Sciences (GSBS) and School of Health Professions (SHP). The GSBS has its roots in TCOM where basic science courses were taught by TCOM faculty. The STA began in 2000 when the past President, and Deans of TCOM and GSBS agreed to move the faculty, who taught basic science courses, out of TCOM into the GSBS. This collaborative initiative aimed to provide a better professional/research environment to basic science faculty by GSBS. The faculty in the basic science departments continued to contribute to the teaching of the pre-clinical part of TCOM's medical curriculum, interview prospective medical students, provide research opportunities for TCOM students and serve on TCOM's Committees. Similarly, another collaboration began where TCOM and GSBS faculty teach courses to School of Health Professions (SHP) students. The purpose of this collaborative initiative was to promote economies of scale and an efficient use of faculty resources by eliminating duplication of teaching efforts/ courses among schools. The financial	High	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer and Interim Provost: 4.1.a. Review and assess options of administering Service Teaching Assessments and adopt a funding mechanism (e.g. based on determining cost of instruction) that best serves the University needs.	1a. An analysis of current reimbursement models for teaching across schools and colleges was conducted in the spring of 2017. Options for providing reimbursements were discussed with the deans of the five schools and colleges.	Claire Peel, Interim Provost	5/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	2. Personally Identifiable Information Copies of checks containing Personally Identifiable Information (PII), including name, address, and bank account information, are not properly secured. Internal Audit observed two instances where copies of checks were not properly secured. Copies of checks in one office were stored in a lockable cabinet, but the individual did not have a key to the cabinet. Additionally, Internal Audit observed another office in which checks were stored in an unlocked closet. The closet was capable of being locked via a padlock.	High	Recommendation for John Richmond, Dean of the College of Music: 2.1.a. Identify areas in the College of Music where copies of checks are stored and ensure that those areas are properly secured.	1a. The Assistant Dean for Business and Finance will be responsible for maintaining an accurate list of all faculty and staff that handle cash (checks) and will send reminders regarding appropriate handling of personally identifiable information at the start of each long semester.	Jon Nelson, Associate Dean for Operations (until Assistant Dean for Business and Finance is hired)	9/30/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	4. Service Teaching Assessments There was neither an agreement nor documentation in place that provided a basis for the rate used for Service Teaching Assessment (STA). This issue was reported in the Texas College of Osteopathic Medicine Financial Review, Audit No. 17-403 HSC report as issue #5. STA is the redistribution of General Appropriation Act (GAA) funds to support collaborative teaching initiative of instructional services between Texas College of Osteopathic Medicine (TCOM), Graduate School of Biomedical Sciences (GSBS) and School of Health Professions (SHP). The GSBS has its roots in TCOM where basic science courses were taught by TCOM faculty. The STA began in 2000 when the past President, and Deans of TCOM and GSBS agreed to move the faculty, who taught basic science courses, out of TCOM into the GSBS. This collaborative initiative aimed to provide a better professional/research environment to basic science faculty by GSBS. The faculty in the basic science departments continued to contribute to the teaching of the pre-clinical part of TCOM's medical curriculum, interview prospective medical students, provide research opportunities for TCOM students and serve on TCOM's Committees. Similarly, another collaboration began where TCOM and GSBS faculty teach courses to School of Health Professions (SHP) students. The purpose of this collaborative initiative was to promote economies of scale and an efficient use of faculty resources by eliminating duplication of teaching efforts/ courses among schools. The financial	High	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer and Interim Provost: 4.1.b. Develop policies and procedures to guide the administration of fund redistribution for Service Teaching Assessments within the institution.	1b. Policies and procedures will be developed during FY2018 to guide reimbursement across schools and colleges for teaching services. The plan will be implemented for FY2019.	Claire Peel, Interim Provost	5/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	4. Service Teaching Assessments There was neither an agreement nor documentation in place that provided a basis for the rate used for Service Teaching Assessment (STA). This issue was reported in the Texas College of Osteopathic Medicine Financial Review, Audit No. 17-403 HSC report as issue #5. STA is the redistribution of General Appropriation Act (GAA) funds to support collaborative teaching initiative of instructional services between Texas College of Osteopathic Medicine (TCOM), Graduate School of Biomedical Sciences (GSBS) and School of Health Professions (SHP). The GSBS has its roots in TCOM where basic science courses were taught by TCOM faculty. The STA began in 2000 when the past President, and Deans of TCOM and GSBS agreed to move the faculty, who taught basic science courses, out of TCOM into the GSBS. This collaborative initiative aimed to provide a better professional/research environment to basic science faculty by GSBS. The faculty in the basic science departments continued to contribute to the teaching of the pre-clinical part of TCOM's medical curriculum, interview prospective medical students, provide research opportunities for TCOM students and serve on TCOM's Committees. Similarly, another collaboration began where TCOM and GSBS faculty teach courses to School of Health Professions (SHP) students. The purpose of this collaborative initiative was to promote economies of scale and an efficient use of faculty resources by eliminating duplication of teaching efforts/ courses among schools. The financial	High	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer and Interim Provost: 4.1.c. Communicate newly developed policies and procedures to the relevant parties.	1c. The policies and procedures will be communicated to the Budget Office, Deans and other relevant parties in the spring of 2018.	Claire Peel, Interim Provost	5/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	4. String Project The String Project was in noncompliance with UNT Policy 15.003. Criminal background checks were not performed on 2 String Project student employees. Additionally, String Project student employees did not complete the required sexual abuse and child molestation awareness training. The String Project is a teacher training program for UNT undergraduate string education majors. The program offers lessons in violin, viola cello, and double bass to approximately 150 public school age students each year. These students range in age from 8 to 17. The String Project runs concurrent with the UNT academic calendar. Internal Audit noted the following regarding the String Project for the 2016-17 academic year: ⬚ The required background checks were not performed for 2 of the 16 (12.5%) String Project student employees. ⬚ No String Project student employees completed sexual abuse awareness and child molestation awareness training. ⬚ It appears that Risk Management Services (RMS) was generally unaware of the String Project. ⬚ The medical insurance requirements for the String Project were unclear. Internal Audit spoke with RMS regarding medical insurance requirements for String Project participants. RMS indicated that it would need more information about the String Project to determine medical insurance requirements for the program. String Project student employees are hired through the UNT Career Center, but background checks are administered through RMS.	High	Recommendations for John Richmond, Dean of the College of Music: 4.1.a. Establish processes and procedures to ensure that Risk Management Services receives the necessary information to ensure that criminal background checks are administered for all String Project workers.	1a. String Project workers will be identified 1 (one) month prior to the start of the program. As of 9/1/17 student workers will submit their criminal background checks through Risk Management's on-line link. Within 2-5 business days, Risk Management will send the reports to the Music Education administrative assistant, who also assists with the String Project.	Elizabeth Chappell, Lecturer, Music Education	9/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	4. String Project The String Project was in noncompliance with UNT Policy 15.003. Criminal background checks were not performed on 2 String Project student employees. Additionally, String Project student employees did not complete the required sexual abuse and child molestation awareness training. The String Project is a teacher training program for UNT undergraduate string education majors. The program offers lessons in violin, viola cello, and double bass to approximately 150 public school age students each year. These students range in age from 8 to 17. The String Project runs concurrent with the UNT academic calendar. Internal Audit noted the following regarding the String Project for the 2016-17 academic year: ⬚ The required background checks were not performed for 2 of the 16 (12.5%) String Project student employees. ⬚ No String Project student employees completed sexual abuse awareness and child molestation awareness training. ⬚ It appears that Risk Management Services (RMS) was generally unaware of the String Project. ⬚ The medical insurance requirements for the String Project were unclear. Internal Audit spoke with RMS regarding medical insurance requirements for String Project participants. RMS indicated that it would need more information about the String Project to determine medical insurance requirements for the program. String Project student employees are hired through the UNT Career Center, but background checks are administered through RMS.	High	Recommendations for John Richmond, Dean of the College of Music: 4.1.b. Indicate in the ePAR that the String Project worker to be hired will be working with minors and that a criminal background check should be administered through Risk Management Services.	1b. The Music Education administrative assistant will indicate in the ePAR that a criminal history check is required.	Elizabeth Chappell, Lecturer, Music Education	9/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	4. String Project

The String Project was in noncompliance with UNT Policy 15.003. Criminal background checks were not performed on 2 String Project student employees. Additionally, String Project student employees did not complete the required sexual abuse and child molestation awareness training.
The String Project is a teacher training program for UNT undergraduate string education majors. The program offers lessons in violin, viola cello, and double bass to approximately 150 public school age students each year. These students range in age from 8 to 17. The String Project runs concurrent with the UNT academic calendar.
Internal Audit noted the following regarding the String Project for the 2016-17 academic year:
☐ The required background checks were not performed for 2 of the 16 (12.5%) String Project student employees.
☐ No String Project student employees completed sexual abuse awareness and child molestation awareness training.
☐ It appears that Risk Management Services (RMS) was generally unaware of the String Project.
☐ The medical insurance requirements for the String Project were unclear. Internal Audit spoke with RMS regarding medical insurance requirements for String Project participants. RMS indicated that it would need more information about the String Project to determine medical insurance requirements for the program.
String Project student employees are hired through the UNT Career Center, but background checks are administered through RMS. | High | Recommendations for John Richmond, Dean of the College of Music:

4.1.c. Establish processes and procedures to ensure that documentation of the criminal background check administered through Risk Management Services is always attached to the ePAR when hiring String Project workers.. | 1c. Documentation of the criminal history check will be attached to all ePARS. | Elizabeth Chappell, Lecturer, Music Education | 9/1/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-412 UNT | Governance and Regulatory Compliance | College of Music Transition Audit | UNT | 4. String Project

The String Project was in noncompliance with UNT Policy 15.003. Criminal background checks were not performed on 2 String Project student employees. Additionally, String Project student employees did not complete the required sexual abuse and child molestation awareness training.
The String Project is a teacher training program for UNT undergraduate string education majors. The program offers lessons in violin, viola cello, and double bass to approximately 150 public school age students each year. These students range in age from 8 to 17. The String Project runs concurrent with the UNT academic calendar.
Internal Audit noted the following regarding the String Project for the 2016-17 academic year:
☐ The required background checks were not performed for 2 of the 16 (12.5%) String Project student employees.
☐ No String Project student employees completed sexual abuse awareness and child molestation awareness training.
☐ It appears that Risk Management Services (RMS) was generally unaware of the String Project.
☐ The medical insurance requirements for the String Project were unclear. Internal Audit spoke with RMS regarding medical insurance requirements for String Project participants. RMS indicated that it would need more information about the String Project to determine medical insurance requirements for the program.
String Project student employees are hired through the UNT Career Center, but background checks are administered through RMS. | High | Recommendations for John Richmond, Dean of the College of Music:

4.1.d. Establish processes and procedures to ensure that all String Project workers complete the required sexual abuse and child molestation awareness training. | 1d. During the hiring process, the administrative assistant will provide the appropriate links to the student workers to complete sexual abuse and child molestation awareness training. The administrative assistant will confirm that the training has been completed, 1 (one) month prior to start date of String Project. | Elizabeth Chappell, Lecturer, Music Education | 9/1/2017 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	4. String Project The String Project was in noncompliance with UNT Policy 15.003. Criminal background checks were not performed on 2 String Project student employees. Additionally, String Project student employees did not complete the required sexual abuse and child molestation awareness training. The String Project is a teacher training program for UNT undergraduate string education majors. The program offers lessons in violin, viola cello, and double bass to approximately 150 public school age students each year. These students range in age from 8 to 17. The String Project runs concurrent with the UNT academic calendar. Internal Audit noted the following regarding the String Project for the 2016-17 academic year: ⬚ The required background checks were not performed for 2 of the 16 (12.5%) String Project student employees. ⬚ No String Project student employees completed sexual abuse awareness and child molestation awareness training. ⬚ It appears that Risk Management Services (RMS) was generally unaware of the String Project. ⬚ The medical insurance requirements for the String Project were unclear. Internal Audit spoke with RMS regarding medical insurance requirements for String Project participants. RMS indicated that it would need more information about the String Project to determine medical insurance requirements for the program. String Project student employees are hired through the UNT Career Center, but background checks are administered through RMS.	High	Recommendations for John Richmond, Dean of the College of Music: 4.1.e. Coordinate with Risk Management Services to determine and fulfill the medical insurance requirements for String Project minor participants.	1e. The String Project will comply with medical insurance requirements. All recommendations will be in place by 9/1/17.	Elizabeth Chappell, Lecturer, Music Education	9/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	4. Third Party Administrator Issues The validation process to reconcile data and funds received is not consistent between VRSCO (lead record keeper) and the ORP financial service companies. This creates unnecessary delays in the depositing of ORP contributions to the participants' accounts and non-compliance with the 3 business day rule required by the Texas Government Code and Texas Administrative Code as referenced in issue in number 3. The third party administrator, VRSCO, is the University's intermediary party and in charge of the distribution of funds to the four financial service companies. The University is responsible for the timely supply of all required data and funds to VRSCO as stipulated by the contract. VRSCO is responsible for ensuring that ORP contributions are in good order to be forwarded to the financial service companies. VRSCO reconciles the data uploaded to the electronic fund transfer. After VRSCO determines that contributions are in good order, they release data and funds to the financial service companies. VRSCO deemed data and funds to be in good order; however, the financial service companies identified errors. Refer to Flowchart 2 for graphic demonstration, this continues from Flowchart 1: See flow chart 2.	High	Recommendations for the Vice Chancellor of Finance in consultation with the Office of General Counsel: 4.1.a. Work with the third party ORP administrator and the financial service companies to identify all required information and/or documentation needed by both parties to consider the ORP contributions in good order for depositing.	1a. In partnership with our Retirement Consultant, cross-campus and cross-functional Retirement Committee, and internal departments, we will update contracts, processes, file feeds, and documentation. Due to the complexity of making vendor, process, and programming changes, anticipated full implementation is within the coming fiscal year.	Janet Waldron, Vice Chancellor of Finance	8/31/2018 Rev. Imp. Date: 05/01/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	4. Third Party Administrator Issues The validation process to reconcile data and funds received is not consistent between VRSCO (lead record keeper) and the ORP financial service companies. This creates unnecessary delays in the depositing of ORP contributions to the participants' accounts and non-compliance with the 3 business day rule required by the Texas Government Code and Texas Administrative Code as referenced in issue in number 3. The third party administrator, VRSCO, is the University's intermediary party and in charge of the distribution of funds to the four financial service companies. The University is responsible for the timely supply of all required data and funds to VRSCO as stipulated by the contract. VRSCO is responsible for ensuring that ORP contributions are in good order to be forwarded to the financial service companies. VRSCO reconciles the data uploaded to the electronic fund transfer. After VRSCO determines that contributions are in good order, they release data and funds to the financial service companies. VRSCO deemed data and funds to be in good order; however, the financial service companies identified errors. Refer to Flowchart 2 for graphic demonstration, this continues from Flowchart 1: See final report for flow chart 2.	High	Recommendations for the Vice Chancellor of Finance in consultation with the Office of General Counsel: 4.1.b. Request the validation processing requirements followed by the third party administrator is consistent with the financial service companies.	1b. Financial service companies' performance will be addressed through the project.	Janet Waldron, Vice Chancellor of Finance	8/31/2018 Rev. Imp. Date: 05/01/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	4. Travel Expenses Internal Audit noted a Lifelong Learning and Professional Development (LLPD) employee attended two international trips during fiscal year 2017 with no lodging or airfare costs reflected on a travel budget authorization (TBA) or travel voucher. Specifically: • TBA and travel voucher for the trip during January/February 2017 totaled $268.90 only including meals and taxis; and • TBA and travel voucher for the trip during May/June 2017 totaled $430.97 only including meals and taxis. Internal Audit was told by the employee that lodging and airfare costs for the international trips were paid out-of-pocket. During the course of the audit, Internal Audit identified unusual transactions within the LLPD chart string and requested support documentation. Travel agency invoices for two separate trips, January/February 2017 totaling $16,118.60 and May/June 2017 totaling $17,414.14, were provided by Business Support Services (BSS). It was determined the invoices were submitted as requisitions, approved by BSS and self-approved by the employee, then paid for using a pcard by BSS. The requisition for airfare and lodging did not receive supervisorial approval which resulted in the employee approving their own travel since the traveler was also the account holder.	High	Recommendations for Michael Abernethy, Senior Director of Procurement Services: 4.2.a. Coordinate with Business Support Services (BSS) Travel to develop and document a procedure to ensure travel invoice processing and support documentation requirements are clearly defined.	2a/2b. The management plan will be that Procurement Services and Accounts Payable will review our procurement guidance regarding these situations and make adjustments by January 1, 2018 to clearly delineate those situations where either the procurement card or the purchase order process may be used to facilitate payment for group travel. Included in this guidance will be language that enhances understanding of the expense by requiring that a travel Budget Authorization (TBA) be included with any requisitions and/or procurement card exception requests. Furthermore, we will ensure that language exists in our guidance prohibiting employees from seeking reimbursement for any expenses already facilitated through the purchase order or procurement card process.	Michael Abernethy, Senior Director of Procurement Services	1/1/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	4. Travel Expenses Internal Audit noted a Lifelong Learning and Professional Development (LLPD) employee attended two international trips during fiscal year 2017 with no lodging or airfare costs reflected on a travel budget authorization (TBA) or travel voucher. Specifically: • TBA and travel voucher for the trip during January/February 2017 totaled $268.90 only including meals and taxis; and • TBA and travel voucher for the trip during May/June 2017 totaled $430.97 only including meals and taxis. Internal Audit was told by the employee that lodging and airfare costs for the international trips were paid out-of-pocket. During the course of the audit, Internal Audit identified unusual transactions within the LLPD chart string and requested support documentation. Travel agency invoices for two separate trips, January/February 2017 totaling $16,118.60 and May/June 2017 totaling $17,414.14, were provided by Business Support Services (BSS). It was determined the invoices were submitted as requisitions, approved by BSS and self-approved by the employee, then paid for using a pcard by BSS. The requisition for airfare and lodging did not receive supervisorial approval which resulted in the employee approving their own travel since the traveler was also the account holder.	High	Recommendations for Michael Abernethy, Senior Director of Procurement Services: 4.2.b. Ensure BSS employees fully understand the nature of expense before processing payment.	2a/2b. The management plan will be that Procurement Services and Accounts Payable will review our procurement guidance regarding these situations and make adjustments by January 1, 2018 to clearly delineate those situations where either the procurement card or the purchase order process may be used to facilitate payment for group travel. Included in this guidance will be language that enhances understanding of the expense by requiring that a travel Budget Authorization (TBA) be included with any requisitions and/or procurement card exception requests. Furthermore, we will ensure that language exists in our guidance prohibiting employees from seeking reimbursement for any expenses already facilitated through the purchase order or procurement card process.	Michael Abernethy, Senior Director of Procurement Services	1/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	5. Cash Handling UNT cash handling policies were not consistently followed in the College of Music. There were numerous issues related to cash handling, including the following: ⬜ Internal Audit reviewed cash handling training records in the University's Enterprise Information System. Internal Audit identified six individuals who have handled cash without having completed cash handling training. ⬜ Internal Audit identified two additional individuals who handle cash but have not completed cash handling training within the last 12 months. Also, Internal Audit was informed during an interview that individuals delivered deposits to Student Accounting and University Cashiering Services prior to having completed cash handling training. ⬜ Internal Audit identified two unofficial petty cash funds. The funds had a balance of $200 and $10, respectively. Internal Audit was informed during interviews of two additional unofficial petty cash funds that were closed shortly prior to the start of the audit. ⬜ Funds were not properly secured. The following examples were identified via observation or interviews: o Funds stored in an unlocked desk drawer; o Funds not transported in a lockable bank bag; o Safe left open during office hours; and o Unmounted safes. ⬜ Internal Audit observed instances of deposits not made within three business days of receipt. Additionally, several individuals said during	High	Recommendations for John Richmond, Dean of the College of Music: 5.1.a. Identify individuals in the College of Music who handle cash and evaluate whether those individuals should perform cash handling duties.	1a. The Assistant Dean for Business and Finance will be responsible for maintaining an accurate listing of all college employees that handle cash. The Assistant Dean for Business and Finance will also review the personnel who handle cash at the beginning of each long semester to determine whether or not it is appropriate for them to have cash handling responsibilities.	Jon Nelson, Associate Dean for Operations (until Assistant Dean for Business and Finance has been hired)	1/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	5. Cash Handling UNT cash handling policies were not consistently followed in the College of Music. There were numerous issues related to cash handling, including the following: ⊡ Internal Audit reviewed cash handling training records in the University's Enterprise Information System. Internal Audit identified six individuals who have handled cash without having completed cash handling training. ⊡ Internal Audit identified two additional individuals who handle cash but have not completed cash handling training within the last 12 months. Also, Internal Audit was informed during an interview that individuals delivered deposits to Student Accounting and University Cashiering Services prior to having completed cash handling training. ⊡ Internal Audit identified two unofficial petty cash funds. The funds had a balance of $200 and $10, respectively. Internal Audit was informed during interviews of two additional unofficial petty cash funds that were closed shortly prior to the start of the audit. ⊡ Funds were not properly secured. The following examples were identified via observation or interviews: o Funds stored in an unlocked desk drawer; o Funds not transported in a lockable bank bag; o Safe left open during office hours; and o Unmounted safes. ⊡ Internal Audit observed instances of deposits not made within three business days of receipt. Additionally, several individuals said during	High	Recommendations for John Richmond, Dean of the College of Music: 5.1.b. Ensure all individuals with cash handling responsibilities receive training on University cash handling policies and departmental cash handling written procedures.	1b. The Assistant Dean for Business and Finance will distribute the college cash handling policy to all personnel who are authorized to handle cash at the start of each long semester. The college cash handling policy is currently being revised to bring it into compliance with the university policy. On-site training will be made available within the college on an annual basis.	Jon Nelson, Associate Dean for Operations (until Assistant Dean for Business and Finance has been hired)	1/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT System	5. An Additional Observation Regarding Major Capital Projects Not all UNT major capital projects in PeopleSoft contain budget information. UNT Major Capital Projects Managed by UNT System Office of Facilities Planning & Construction While conducting fieldwork in minor capital projects, we noted several UNT major capital projects that did not have budget information entered into PeopleSoft, including the following: ⊡ Science Research Building Interior Renovation; ⊡ Central Path Extension at Clark Park; ⊡ College of Visual Arts & Design Building; and ⊡ Track & Field Stadium & Sports Fields. While actual expenses were recorded, budgets were not entered. Seven other UNT major capital projects were active under the UNT System Office of Facilities Planning & Construction during our review; the budgets were entered into PeopleSoft for these projects. Based on discussion with personnel in the UNT System Office of Facilities Planning & Construction, UNT System Asset Accounting, and the UNT Budget Office, the flow of budget information for UNT major capital projects generally is as follows: ⊡ UNT System Office of Facilities Planning & Construction submits a project ID request along with project budget information to UNT System Asset Accounting. ⊡ UNT System Asset Accounting assigns a project ID, creates the project in PeopleSoft, and sends the project setup file to the UNT Budget Office. ⊡ The UNT Budget Office enters project budget into the UNT Budget Office.	High	Recommendation for Paige Smith, Associate Vice Chancellor for Budget and Planning: 5.1.a. In coordination with UNT System Asset Accounting, UNT Budget Office, UNT System Office of Facilities Planning and Construction, UNT Facilities and UNT System Treasury develop a process to ensure that budget information is entered into PeopleSoft for UNT major capital projects.	1a. Management concurs with the findings and recommendations above. We are currently coordinating with the parties noted to solidify and put into place a process that will meet the expectations and requirements delineated in this observation. Phase 1 includes establishing a clear process flow, clarifying roles and responsibilities, and formalizing communication lines for: project ID set-up, establishment of budgets in PeopleSoft, and reconciliation and on-going monitoring of project budgets. Phase 2 will include an evaluation of Phase 1 to determine if the set-up is working as expected - including project and project reporting data integrity/clarity, and surveys of management and end-user satisfaction. Phase I – May 2018; Phase II – May 2019	Paige Smith, Associate Vice Chancellor for Budget and Planning	5/31/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	5. Cash Handling UNT cash handling policies were not consistently followed in the College of Music. There were numerous issues related to cash handling, including the following: ▢ Internal Audit reviewed cash handling training records in the University's Enterprise Information System. Internal Audit identified six individuals who have handled cash without having completed cash handling training. ▢ Internal Audit identified two additional individuals who handle cash but have not completed cash handling training within the last 12 months. Also, Internal Audit was informed during an interview that individuals delivered deposits to Student Accounting and University Cashiering Services prior to having completed cash handling training. ▢ Internal Audit identified two unofficial petty cash funds. The funds had a balance of $200 and $10, respectively. Internal Audit was informed during interviews of two additional unofficial petty cash funds that were closed shortly prior to the start of the audit. ▢ Funds were not properly secured. The following examples were identified via observation or interviews: o Funds stored in an unlocked desk drawer; o Funds not transported in a lockable bank bag; o Safe left open during office hours; and o Unmounted safes. ▢ Internal Audit observed instances of deposits not made within three business days of receipt. Additionally, several individuals said during	High	Recommendations for John Richmond, Dean of the College of Music: 5.1.d. Address the inadequate segregation of duties related to the sale of CDs at Jazz performances.	1d. The Assistant Dean for Business and Finance will work with the Chair of the Division of Jazz Studies to ensure that adequate separation of duties will be implemented immediately for the sale of any jazz merchandise at jazz performances.	Jon Nelson, Associate Dean for Operations (until Assistant Dean for Business and Finance has been hired)	1/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	5. Cash Handling Internal Audit reviewed a sample of deposits from September 1, 2016 through December 5, 2016 and April 7, 2017 through June 12, 2017 and identified 52 out of 107 deposits, approximately 49%, that were not deposited timely, up to 10 days late. UNT Policy 10.006 Cash Handling Controls was modified during October 2016 to update the maximum amount of business days to deposit cash from 5 to 3 business days. Internal Audit performed testing in accordance with requirement in place during period of sample reviewed. Internal Audit also noted Lifelong Learning and Professional Development (LLPD) departmental procedures referenced a petty cash fund. Turnover in August 2017 resulted in an inability to adhere to department procedures and University Cash Handling policies. As a result, not all individuals have received cash handling training and/or a completed Cash Handling Authorization form.	High	Recommendations for Stephanie Reinke, Director of Lifelong Learning and Professional Development: 5.1.a. Ensure job responsibilities are handled in a way cash is deposited timely.	1a./1b./1c. LLPD will work directly with UNT Policies: 10.017, 10.024, 10.029, 10.006 and 04.007 to develop and implement department procedures and separation of duties so that we are within compliance and handling all cash deposited timely.	Stephanie Reinke, Director of Lifelong Learning and Professional Development	1/1/2018 Revised Impl. Date: 3/30/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	5. Cash Handling Internal Audit reviewed a sample of deposits from September 1, 2016 through December 5, 2016 and April 7, 2017 through June 12, 2017 and identified 52 out of 107 deposits, approximately 49%, that were not deposited timely, up to 10 days late. UNT Policy 10.006 Cash Handling Controls was modified during October 2016 to update the maximum amount of business days to deposit cash from 5 to 3 business days. Internal Audit performed testing in accordance with requirement in place during period of sample reviewed. Internal Audit also noted Lifelong Learning and Professional Development (LLPD) departmental procedures referenced a petty cash fund. Turnover in August 2017 resulted in an inability to adhere to department procedures and University Cash Handling policies. As a result, not all individuals have received cash handling training and/or a completed Cash Handling Authorization form.	High	Recommendations for Stephanie Reinke, Director of Lifelong Learning and Professional Development: 5.1.b. Due to employee turnover, update departmental procedures to reflect changes in personnel job responsibilities.	1a./1b./1c. LLPD will work directly with UNT Policies: 10.017, 10.024, 10.029, 10.006 and 04.007 to develop and implement department procedures and separation of duties so that we are within compliance and handling all cash deposited timely.	Stephanie Reinke, Director of Lifelong Learning and Professional Development	1/1/2018 Revised Impl. Date: 3/30/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	5. Cash Handling Internal Audit reviewed a sample of deposits from September 1, 2016 through December 5, 2016 and April 7, 2017 through June 12, 2017 and identified 52 out of 107 deposits, approximately 49%, that were not deposited timely, up to 10 days late. UNT Policy 10.006 Cash Handling Controls was modified during October 2016 to update the maximum amount of business days to deposit cash from 5 to 3 business days. Internal Audit performed testing in accordance with requirement in place during period of sample reviewed. Internal Audit also noted Lifelong Learning and Professional Development (LLPD) departmental procedures referenced a petty cash fund. Turnover in August 2017 resulted in an inability to adhere to department procedures and University Cash Handling policies. As a result, not all individuals have received cash handling training and/or a completed Cash Handling Authorization form.	High	Recommendations for Stephanie Reinke, Director of Lifelong Learning and Professional Development: 5.1.c. Update departmental procedures to reflect actual processes, including addition of desktop deposit, and removal of petty cash.	1a./1b./1c. LLPD will work directly with UNT Policies: 10.017, 10.024, 10.029, 10.006 and 04.007 to develop and implement department procedures and separation of duties so that we are within compliance and handling all cash deposited timely.	Stephanie Reinke, Director of Lifelong Learning and Professional Development	1/1/2018 Revised Impl. Date: 3/30/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	5. Cash Handling UNT cash handling policies were not consistently followed in the College of Music. There were numerous issues related to cash handling, including the following: ⊡ Internal Audit reviewed cash handling training records in the University's Enterprise Information System. Internal Audit identified six individuals who have handled cash without having completed cash handling training. ⊡ Internal Audit identified two additional individuals who handle cash but have not completed cash handling training within the last 12 months. Also, Internal Audit was informed during an interview that individuals delivered deposits to Student Accounting and University Cashiering Services prior to having completed cash handling training. ⊡ Internal Audit identified two unofficial petty cash funds. The funds had a balance of $200 and $10, respectively. Internal Audit was informed during interviews of two additional unofficial petty cash funds that were closed shortly prior to the start of the audit. ⊡ Funds were not properly secured. The following examples were identified via observation or interviews: o Funds stored in an unlocked desk drawer; o Funds not transported in a lockable bank bag; o Safe left open during office hours; and o Unmounted safes. ⊡ Internal Audit observed instances of deposits not made within three business days of receipt. Additionally, several individuals said during	High	Recommendations for John Richmond, Dean of the College of Music: 5.1.c. Close all unofficial petty cash funds.	1c. The Assistant Dean for Business and Finance will actively work to identify and close all unauthorized petty cash funds by the close of 2017.	Jon Nelson, Associate Dean for Operations (until Assistant Dean for Business and Finance has been hired)	1/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	5. ORP Financial Companies Issues ORP contributions were not always deposited within the 3 business day requirement described in issue number 3 by certain financial service companies for 21 pay periods reviewed from January 2015 - September 2016. The Institution currently has 1,408 ORP participants out of which 739 (53%) elected Fidelity, 468 (33%) elected TIAA-CREF, 71 (5%) elected VALIC and 130 (9%) elected VOYA. The financial companies receive contribution data and funds through VRSCO. The financial service companies validates the information provided and notifies either VRSCO, Benefits and/or Payroll of any errors identified. After errors are addressed by Benefits and Payroll, the financial service companies deposit contributions to the participant's account by batch processing. Refer to Flowchart 3 for graphic demonstration: See final report for flow chart 3. In detail the following were noted: •Financial service companies are required to deposit contributions in the participant's account within the same business day if received from VRSCO by close of business or the next business day. The Texas Government Code and Texas Administrative Code contemplate that financial service companies will deposit or credit ORP contributions to each participant's account the same business day the contributions are received so long as the funds are received before the close of	High	Recommendations for the Assistant Vice Chancellor of Total Rewards in consultation with the Office of General Counsel and the Sr. Director of Controller Operations: 5.1.a.Work with the third party ORP administrator and the financial service companies to ensure contribution amounts are credited to the participant's account within 3 days of legal availability and monitor until no deposit delays are noted.	1a. An evaluation of the process is underway to determine potential quick fixes for immediate implementation while longer term corrections are being addressed. As a stage of the Retirement Update Project, we will be asking our existing vendors to submit proposals to select a lead record keeper among them with services to address compliance shortfalls and user experience improvements compared to the current program. The lead record keeper selection and contracting are likely to be completed by February 2018, so we can partner with the lead record keeper to complete the programming process, and any required plan design changes. Incremental improvement will be implemented along the way, and due to the complex and coordinated effort necessary, full automation is estimated to complete by the end of fiscal year 2018.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards and the Sr. Director of Controller Operations in collaboration with the Office of General Counsel	8/31/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	5. ORP Financial Companies Issues ORP contributions were not always deposited within the 3 business day requirement described in issue number 3 by certain financial service companies for 21 pay periods reviewed from January 2015 - September 2016. The Institution currently has 1,408 ORP participants out of which 739 (53%) elected Fidelity, 468 (33%) elected TIAA-CREF, 71 (5%) elected VALIC and 130 (9%) elected VOYA. The financial companies receive contribution data and funds through VRSCO. The financial service companies validates the information provided and notifies either VRSCO, Benefits and/or Payroll of any errors identified. After errors are addressed by Benefits and Payroll, the financial service companies deposit contributions to the participant's account by batch processing. Refer to Flowchart 3 for graphic demonstration: See flow chart 3. In detail the following were noted: •Financial service companies are required to deposit contributions in the participant's account within the same business day if received from VRSCO by close of business or the next business day. The Texas Government Code and Texas Administrative Code contemplate that financial service companies will deposit or credit ORP contributions to each participant's account the same business day the contributions are received so long as the funds are received before the close of	High	Recommendations for the Assistant Vice Chancellor of Total Rewards in consultation with the Office of General Counsel and the Sr. Director of Controller Operations: 5.1.b. Work with the Office of General Counsel to update the current agreement(s) to include but not be limited to the following: ➢ Timeliness of notification of discrepancies from the ORP financial service companies to UNT System Controller Operations and Human Resources departments. ➢ Post all ORP participant contributions in good order in accordance with state regulation. Only withhold contributions for each individual ORP participant for whom contributions submitted were not in good order until resolved.	1b. Contract and service level agreements will be addressed in item 1a in coordination with the Office of General Counsel.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards and the Sr. Director of Controller Operations in collaboration with the Office of General Counsel	8/31/2018 Rev. Imp. Date: 05/01/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	5. Segregation of Duties Internal Audit noted an inappropriate segregation of duties within the UNT International (UNT-I) Sponsored Students and Special Programs Center. Specifically, one employee had access to perform the following: • Put students on sponsorships (Third Party Contracts); • Terminate sponsorships; • Generate, prepare, and send invoices to sponsors; • Work the accounts receivable report to obtain past due tuition and fee charges; and • Place past due tuition and fee charges back on students' accounts. Additionally, during the course of this review, it was noted an employee in the UNT-I Sponsored Students and Special Programs Center office placed their spouse on a sponsorship totaling $5,644.82 to avoid paying 10 percent of their tuition and fees until their UNT Faculty/Staff Scholarship posted to their account. Once the scholarship posted, the employee terminated the sponsorship and the account balance was paid. This employee has been terminated from the University.	High	Recommendation for Director of Sponsored Student Programs and Director of Financial Services, Student Finance: 5.1.a. Coordinate to ensure appropriate segregation of duties within the sponsorship process.	1a. Management agrees with the recommendation. Sponsored Student Programs and Student Finance will investigate how to mitigate the risks and determine the best possible solution within the constraints of limited staffing.	Aleka Myre, Director of Sponsored Student Programs, and Jeane Olson, Director of Financial Services, Student Finance	6/30/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	5. Service Teaching Assessments There was neither an agreement nor documentation in place that provided a basis for the rate used for Service Teaching Assessment (STA). STA is the redistribution of General Appropriation Act (GAA) funds to support collaborative teaching initiative of instructional services between Texas College of Osteopathic Medicine (TCOM), Graduate School of Biomedical Sciences (GSBS) and School of Health Professions (SHP). The GSBS has its roots in TCOM where basic science courses were taught by TCOM faculty. The STA began in 2000 when the past President, and Deans of TCOM and GSBS agreed to move the faculty, who taught basic science courses, out of TCOM into the GSBS. This collaborative initiative aimed to provide a better professional/research environment to basic science faculty by GSBS. The faculty in the basic science departments continued to contribute to the teaching of the pre-clinical part of TCOM's medical curriculum, interview prospective medical students, provide research opportunities for TCOM students and serve on TCOM's Committees. Similarly, another collaboration began where TCOM and GSBS faculty teach courses to School of Health Professions (SHP) students. The purpose of this collaborative initiative was to promote economies of scale and an efficient use of faculty resources by eliminating duplication of teaching efforts/ courses among schools. The financial	High	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer and Interim Provost: 5.1.a. Review and assess options of administering Service Teaching Assessments and adopt a funding mechanism (e.g. based on determining cost of instruction) that best serves the University needs.	1a. An analysis of current reimbursement models for teaching across schools and colleges was conducted in the spring of 2017. Options for providing reimbursements were discussed with the deans of the five schools and colleges.	Claire Peel, Interim Provost	5/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	5. Service Teaching Assessments There was neither an agreement nor documentation in place that provided a basis for the rate used for Service Teaching Assessment (STA). STA is the redistribution of General Appropriation Act (GAA) funds to support collaborative teaching initiative of instructional services between Texas College of Osteopathic Medicine (TCOM), Graduate School of Biomedical Sciences (GSBS) and School of Health Professions (SHP). The GSBS has its roots in TCOM where basic science courses were taught by TCOM faculty. The STA began in 2000 when the past President, and Deans of TCOM and GSBS agreed to move the faculty, who taught basic science courses, out of TCOM into the GSBS. This collaborative initiative aimed to provide a better professional/research environment to basic science faculty by GSBS. The faculty in the basic science departments continued to contribute to the teaching of the pre-clinical part of TCOM's medical curriculum, interview prospective medical students, provide research opportunities for TCOM students and serve on TCOM's Committees. Similarly, another collaboration began where TCOM and GSBS faculty teach courses to School of Health Professions (SHP) students. The purpose of this collaborative initiative was to promote economies of scale and an efficient use of faculty resources by eliminating duplication of teaching efforts/ courses among schools. The financial	High	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer and Interim Provost: 5.1.b. Develop policies and procedures to guide the administration of fund redistribution for Service Teaching Assessments within the institution.	1b. Policies and procedures will be developed during FY2018 to guide reimbursement across schools and colleges for teaching services. The plan will be implemented for FY2019.	Claire Peel, Interim Provost	5/1/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	5. Service Teaching Assessments There was neither an agreement nor documentation in place that provided a basis for the rate used for Service Teaching Assessment (STA). STA is the redistribution of General Appropriation Act (GAA) funds to support collaborative teaching initiative of instructional services between Texas College of Osteopathic Medicine (TCOM), Graduate School of Biomedical Sciences (GSBS) and School of Health Professions (SHP). The GSBS has its roots in TCOM where basic science courses were taught by TCOM faculty. The STA began in 2000 when the past President, and Deans of TCOM and GSBS agreed to move the faculty, who taught basic science courses, out of TCOM into the GSBS. This collaborative initiative aimed to provide a better professional/research environment to basic science faculty by GSBS. The faculty in the basic science departments continued to contribute to the teaching of the pre-clinical part of TCOM's medical curriculum, interview prospective medical students, provide research opportunities for TCOM students and serve on TCOM's Committees. Similarly, another collaboration began where TCOM and GSBS faculty teach courses to School of Health Professions (SHP) students. The purpose of this collaborative initiative was to promote economies of scale and an efficient use of faculty resources by eliminating duplication of teaching efforts/ courses among schools. The financial	High	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer and Interim Provost: 5.1.c. Communicate newly developed policies and procedures to the relevant parties.	1c. The policies and procedures will be communicated to the Budget Office, Deans and other relevant parties in the spring of 2018.	Claire Peel, Interim Provost	5/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	5. Standardized Budget Reporting Application There is no standardized budget reporting application utilized by the different departments within the institution. Specifically, it was identified some departments use eThority while others use Cognos to review their budget balances. The Office of Financial Planning and Budget grants access to eThority upon request and administers training, however every department has access to Cognos.	Moderate	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer: 5.1.a. Assess the reporting needs of different users across the institution.	1a. Reporting needs will be assessed across the HSC.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	5/1/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	5. Standardized Budget Reporting Application There is no standardized budget reporting application utilized by the different departments within the institution. Specifically, it was identified some departments use eThority while others use Cognos to review their budget balances. The Office of Financial Planning and Budget grants access to eThority upon request and administers training, however every department has access to Cognos.	Moderate	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer: 5.1.b. Determine which application will best deliver the right information to users, on time and at the right cost.	1b. Based on the needs identified, a cost effective application will be chosen that will best deliver timely and current information.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	5/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	5. Standardized Budget Reporting Application There is no standardized budget reporting application utilized by the different departments within the institution. Specifically, it was identified some departments use eThority while others use Cognos to review their budget balances. The Office of Financial Planning and Budget grants access to eThority upon request and administers training, however every department has access to Cognos.	Moderate	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer: 5.1.c. Provide access and thorough training to the users of the application.	1c. Access and training will be provided to users to provide a thorough understanding of the application.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	5/1/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	5. Swimming Pool at College Inn Swimming pool at College Inn does not comply with chapter 757, section 757.004 of the Texas Health and Safety Code, which requires a self-latching mechanism. During pool hours, the swimming pool gate is unlocked at College Inn, and the entry gate to the pool does not have a self-latching mechanism. Additionally, there is no prominent signage at the gate entrance indicating that the pool is only for UNT Housing residents and their guests or pool safety requirements.	High	Recommendations for Gina Vanacore, Director of Housing and Residence Life: 5.1.a. Compliance with Chapter 757 Section 757.004 of the Texas Health and Safety Code pertaining to pool yard enclosure requirements.	1a. Housing and Residence Life staff are aware of the requirements regarding pool safety. Director Vanacore will inform colleagues in Facilities about the code and compliance and submit all applicable work orders.	Gina M. Vanacore, Director of Housing and Residence Life	12/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-415 UNT	Governance and Regulatory Compliance	Faculty and Staff International Travel Audit	UNT System	1. International Travel Registration Control Process An internal control process is not established to ensure that all individuals traveling internationally on either UNT System, UNT, UNTHSC or UNT Dallas business have registered with UNT Risk Management prior to departure. Thus, UNT Risk Management does not know the total number and location of individuals traveling internationally. Additionally, there are no travel policies that address international travel registration at the UNT System, UNT, UNTHSC, and UNT Dallas. Currently, the international traveler acknowledges they will register their travel plans with UNT Risk Management using the TBA form acknowledgement statement. However, there is no certification that the international traveler has registered prior to departure.	High	Recommendation for Abdul Mohammad, Senior Associate Controller for Operations: 1.1.a. Develop a procedure to forward Travel Budget Authorization (TBA) forms received for international trips to UNT Risk Management.	1a. On a daily basis, if Travel Budget Authorization forms are received from travelers/departments by Accounts Payable Travel (AP) team prior to international trips then such forms will be forwarded to UNT Risk Management team. AP will reach out to UNT Risk Management to get contact details of the person to whom forms should be forwarded. UNT System currently under a contract to implement automated Travel and Expense system, including a risk messaging application for international travelers, which will eliminate the above stated manual process.	Abdul Mohammad, Sr. Associate Controller of Operations	10/30/2017	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	5. Swimming Pool at College Inn Swimming pool at College Inn does not comply with chapter 757, section 757.004 of the Texas Health and Safety Code, which requires a self-latching mechanism. During pool hours, the swimming pool gate is unlocked at College Inn, and the entry gate to the pool does not have a self-latching mechanism. Additionally, there is no prominent signage at the gate entrance indicating that the pool is only for UNT Housing residents and their guests or pool safety requirements.	High	Recommendations for Gina Vanacore, Director of Housing and Residence Life: 5.1.b. Place signage at pool gate entrance area indicating the pool is for UNT Housing residents and their guests.	1b. Director Vanacore will create a work order for appropriate signage.	Gina M. Vanacore, Director of Housing and Residence Life	12/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	5. Swimming Pool at College Inn Swimming pool at College Inn does not comply with chapter 757, section 757.004 of the Texas Health and Safety Code, which requires a self-latching mechanism. During pool hours, the swimming pool gate is unlocked at College Inn, and the entry gate to the pool does not have a self-latching mechanism. Additionally, there is no prominent signage at the gate entrance indicating that the pool is only for UNT Housing residents and their guests or pool safety requirements.	High	Recommendations for Gina Vanacore, Director of Housing and Residence Life: 5.1.c. Post appropriate prominent signage near the entry gate location to the pool detailing the College Inn pool safety requirements for those residents and their guests using the pool.	1c. Director Vanacore will create a work order for appropriate signage.	Gina M. Vanacore, Director of Housing and Residence Life	12/31/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	6. Desktop Deposit Policy Internal Audit noted during an unannounced cash count at Lifelong Learning and Professional Development (LLPD), the safe contained checks that had been deposited via desktop deposit from 2014. LLPD employees stated they did not know how to retain the checks after deposit. There are no documented processes regarding check retention guidance for desktop deposit. Although cash handling sits at a System level, cash handling management is overseen by each individual component.	High	Recommendation for Larry Worthy, Director of Asset Protection: 6.1.a. Coordinate with Institutional Compliance Records Management to develop procedures to provide guidance regarding retention period and disposition of checks for departments using desktop deposit.	1a. Management concurs with the finding and recommendation and will develop Desktop Deposit Procedures. One feature of this procedure will be to retain checks after deposit for 30 days before destruction. While we are aware the Wells Fargo guidance suggests destruction after 14 days, we believe 14 days is not long enough. There was one check deposited in another department on September 25, 2017 that was not readable by Wells Fargo who did not request submission until October 12, 2017, 17 days later. We will coordinate the procedure with Records Management.	Larry Worthy, Director of Asset Protection	11/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	6. Desktop Deposit Policy Internal Audit noted during an unannounced cash count at Lifelong Learning and Professional Development (LLPD), the safe contained checks that had been deposited via desktop deposit from 2014. LLPD employees stated they did not know how to retain the checks after deposit. There are no documented processes regarding check retention guidance for desktop deposit. Although cash handling sits at a System level, cash handling management is overseen by each individual component.	High	Recommendation for Stephanie Reinke, Director of Lifelong Learning and Professional Development: 6.2.a. Coordinate with Institutional Compliance Records Management to properly dispose of checks.	2a. Management concurs with the finding and recommendation and will develop the aforementioned Desktop Deposit Procedures. Another feature of these procedures will be to describe a Cash receipt log that will contain the date checks are received, deposited and destroyed. Additionally, procedures will require disposal in a cross cut shredder. We will coordinate the procedure with Records Management and undergo records management training to bring the handling and storage of UNT records within LLPD to compliance and develop new office procedures. As of 10/19/2017, all LLPD employees have successfully completed Cash Handling Training.	Stephanie Reinke, Director of Lifelong Learning and Professional Development	Exp. Impl. Date: 11/30/2017 Rev. Impl. Date: 3/30/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	6. IRS Dollar Limitations Based on 403(b) Contributions A manual process breakdown in updating the year-to-date contribution amount in PeopleSoft caused two employee's ORP accounts to be over contributed by both the Institution and employee. This occurred when employee benefit changes were not entered into PeopleSoft, since the process is manual rather than a system configuration which automatically calculates contribution amounts. In detail, testing identified 2 out of 64 employees (3%) exceeded the annual IRS dollar compensation limitations based on 403(b) Contributions for Calendar Year 2015. These two employees elected a different financial service company in October 2015; however, notification was not provided to the Controller Operations team in order to manually update the year-to-date contribution amount in PeopleSoft. Therefore, PeopleSoft calculated their maximum contribution inaccurately.	High	Recommendations for the Assistant Vice Chancellor of Total Rewards: 6.1.a. For the two employees, estimate the total amount of excess contributions for all calendar years, based on annual compensation limitation set by the IRS, starting from the employees' hire dates.	1a. Performed a manual audit of these two individuals' retirement accounts to determine the following. Employees should have only been able to contribute a portion of the first $265,000 earnings in 2015. As a result of transferring vendors, and exceeding contribution limits, EIS did not stop employee or employer contributions when these two employees exceeded $265,000 in earnings. As a result, the first employee over contributed $2,326.13 and the employer overpaid $2,298.71. The second employee over contributed $1,064.27 and the employer overpaid $1,056.26.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	8/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	6. IRS Dollar Limitations Based on 403(b) Contributions A manual process breakdown in updating the year-to-date contribution amount in PeopleSoft caused two employee's ORP accounts to be over contributed by both the Institution and employee. This occurred when employee benefit changes were not entered into PeopleSoft, since the process is manual rather than a system configuration which automatically calculates contribution amounts. In detail, testing identified 2 out of 64 employees (3%) exceeded the annual IRS dollar compensation limitations based on 403(b) Contributions for Calendar Year 2015. These two employees elected a different financial service company in October 2015; however, notification was not provided to the Controller Operations team in order to manually update the year-to-date contribution amount in PeopleSoft. Therefore, PeopleSoft calculated their maximum contribution inaccurately.	High	Recommendations for the Assistant Vice Chancellor of Total Rewards: 6.1.b. Develop a report of all employees who changed financial service companies during the year that may have exceeded the IRS contribution limit.	1b. In 2016 a report was developed and a manual process was created to account for this situation. Benefits reviewed periods prior to that manual process and determined these were the only two instances over limits. For this error to occur, one would need to be compensated over IRS contribution limits and change record keepers mid-year. Only a small number of, if any, individuals could be in this situation in any given calendar year.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	8/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	6. IRS Dollar Limitations Based on 403(b) Contributions A manual process breakdown in updating the year-to-date contribution amount in PeopleSoft caused two employee's ORP accounts to be over contributed by both the Institution and employee. This occurred when employee benefit changes were not entered into PeopleSoft, since the process is manual rather than a system configuration which automatically calculates contribution amounts. In detail, testing identified 2 out of 64 employees (3%) exceeded the annual IRS dollar compensation limitations based on 403(b) Contributions for Calendar Year 2015. These two employees elected a different financial service company in October 2015; however, notification was not provided to the Controller Operations team in order to manually update the year-to-date contribution amount in PeopleSoft. Therefore, PeopleSoft calculated their maximum contribution inaccurately.	High	Recommendations for the Assistant Vice Chancellor of Total Rewards: 6.1.c. For those employees identified with exceeding the IRS contribution limit, work with the Office of General Counsel and Finance to determine the appropriate action regarding the excess contributions.	1c. Partner with OGC to take appropriate action for any excess contributions.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	8/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	6. IRS Dollar Limitations Based on 403(b) Contributions A manual process breakdown in updating the year-to-date contribution amount in PeopleSoft caused two employee's ORP accounts to be over contributed by both the Institution and employee. This occurred when employee benefit changes were not entered into PeopleSoft, since the process is manual rather than a system configuration which automatically calculates contribution amounts. In detail, testing identified 2 out of 64 employees (3%) exceeded the annual IRS dollar compensation limitations based on 403(b) Contributions for Calendar Year 2015. These two employees elected a different financial service company in October 2015; however, notification was not provided to the Controller Operations team in order to manually update the year-to-date contribution amount in PeopleSoft. Therefore, PeopleSoft calculated their maximum contribution inaccurately.	High	Recommendations for the Assistant Vice Chancellor of Total Rewards: 6.1.d. Work with Information Technology Shared Services (ITSS) and the Controller Operations team to configure an automatic calculation in PeopleSoft for the year-to-date contribution amount when an employee elects a different financial service company during the year. This will eliminate the need for a manual process.	1d. As part of the Retirement Update Project, we are working to ensure all deduction codes are functioning correctly and develop a reporting mechanism to verify they are working correctly.	Christopher DeClerk, Assistant Vice Chancellor of Total Rewards	Exp. Imp. Date: 8/31/2018 Rev. Imp. Date: 06/01/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	6. Unauthorized Bank Account

A bank account is being maintained on behalf of UNT. The Percussion Club is a student organization in the College of Music. The club is not a registered student organization with the Student Activities Center. The club maintains its own bank account. It is Internal Audit's understanding that access to this bank account is limited to two Percussion faculty members. Internal Audit reviewed monthly statements from August 2015 through May 2017 for this bank account, and the account contains UNT in its title. During a discussion with the Associate Vice Chancellor for Treasury, he confirmed that this account was not on the inventory list of authorized accounts. | High | Recommendation for John Richmond, Dean of the College of Music, to coordinate with Larry Worthy, Special Assistant to the CFO/Vice President for Finance & Administration, to:

6.1.a. Register the Percussion Club with the Student Activities Center, obtain a bank account authorized by UNT System Treasury, deposit club funds in the authorized account, and close the unauthorized account. | 1a. The Audit Report has been reviewed with Professor Ford, who will register the Percussion Club with the Student Activities Center. The unauthorized bank account will be closed and a new UNT account will be established. | John Holt, Chair, Division of Instrumental Studies, in consultation with Mark Ford, Professor & Coordinator of Percussion | Exp. Impl Date: 10/31/2017

Revised Impl. Date: 3/1/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-409 UNT | Governance and Regulatory Compliance | International Sponsored Students Process Review | UNT | 7. Cash Handling

UNT cash handling policy 10.006 Cash Handling Controls and best practices were not consistently followed in the UNT International (UNT-I) Main Office. Specifically, the following were noted:

• Student workers were handling cash without receiving appropriate training and without necessary documentation completed;
• UNT-I's Main Office Cash Handling Procedure Manual was not up-to-date with current University policies;
• Cash was not being logged upon receipt; and
• Deposits taken to Student Accounting and University Cashiering Services (SAUCS) by employees were not concealed in transit. | Moderate | Recommendation for Interim Vice Provost for International Affairs and Director of Financial Services, Student Finance:

7.1.a. Coordinate to ensure all UNT International cash handling functions are transferred to Student Accounting and University Cashiering Services. | 1a. Management agrees. Following notification, UNT-I addressed cash handling training and documentation issues and updated the Main Office Cash Handling Procedure Manual to reflect current university policy. UNT-I implemented a check log (initial check logged on 1/3/2017) and began concealing the locked bank bag inside a generic bag when transporting deposits to SAUCS.

UNT-I will coordinate with the Director of Financial Services, Student Finance, to explore the feasibility of transferring cash handling functions to Student Accounting and University Cashiering Services. In order to transfer this function, it will be necessary to address the ability of Sponsored Students to see complete and accurate accounts receivable reports per Observation 2.

If this function can be transferred, the Sponsored Students will immediately instruct all new sponsors to direct deposits to Student Accounting and University Cashiering Services. They will work with existing sponsors to follow the same procedure with the expectation that there may be some delay in effectively communicating this. If check payment are still directed to UNT-I, staff will follow university policy on cash handling. | Pia Wood, Vice Provost for International Affairs, and Jeane Olson, Director of Financial Services, Student Finance. | Exp. Impl. Date: 6/30/2018

Rev. Impl. Date: 05/31/2019 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	1. Commingled Funds When the new chart of accounts went into implementation, Lifelong Learning and Professional Development (LLPD) donations, University of North Texas Retiree Association (UNTRA) fees, and camp and conference revenue and expenses were commingled into the same chart string totaling approximately $620,000 as of August 31, 2017. Upon approval of the Osher Lifelong Learning Institute (OLLI) program at UNT, $100,000 of OLLI grant funds were also commingled in the same unrestricted account. Lifelong Learning and Professional Development (LLPD) staff were keeping shadow spreadsheets to account for all of the separate items and their correlating funds. During the course of this audit, LLPD camps and conferences were transferred to UNT's One Stop Shop, which handles event planning and scheduling services.	High	Recommendations for Stephanie Reinke, Director of Lifelong Learning and Professional Development (LLPD): 1.1.a. Coordinate with UNT Controller to ensure Osher Lifelong Learning Institute (OLLI) grant funds are moved into a restricted gift account.	1a. In working with UNT Controller Jennifer Stevenson, a new dedicated restricted gift chartstring is now in place for (OLLI).	Stephanie Reinke, Director of Lifelong Learning and Professional Development	2/28/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	7. Contract Oversight ORP service provider agreements were not in compliance with Institution policies and procedures. Specifically, testing identified the following: •All agreements (VRSCO, Fidelity, VALIC, VOYA and TIAA-CREF) have-not been reviewed since the execution date of 2009 and/or 2010. •Two agreement renewals with VRSCO were not executed before the agreement expiration date; therefore, there was a lapse from March20, 2013 – March 03, 2014 and March 19, 2015 – March 31, 2016 •Both agreement renewals with VRSCO were not signed by the Chancellor or an employee with a written sub-delegation of authority. These agreement renewals were signed by the Benefits Manager. •The agreements with Fidelity were not updated in mid-2010 to the University of North Texas System agreements and continued until November 2016 under the prior agreements with the University of North Texas Health Science Center at Fort Worth and the University of North Texas as the contracting parties (UNT System and UNT Dallas were included under the UNT agreement umbrella). •The agreements with VOYA and VALIC did not have an audit clause allowing the Institution the right to inspect and audit records	High	Recommendations for the Vice Chancellor for Finance: 7.1.a.Work with the Office of General Counsel to review retirement plan contract agreements to help ensure they are renewed, updated and signed as appropriate and in accordance with UNT System Board Regent Rules.	1a. A Retirement Plan Committee was put in place to frame the project, select a vendor, and oversee the Retirement Plan Update Project. The committee will work with our retirement consultant, CAPTRUST Financial Advisors, and the Office of General Counsel to review retirement plan contract agreements to help ensure they are renewed, updated and signed as appropriate and in accordance with UNT System Board Regent Rules. Due to the nature of the revisions, need for negotiation, programming, and coordination among multiple internal teams, four record keepers, and potentially a new Lead Record keeper, this update will be complex and is expected to finalize within the next fiscal year.	Janet Waldron, Vice Chancellor of Finance	8/31/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	1. Commingled Funds When the new chart of accounts went into implementation, Lifelong Learning and Professional Development (LLPD) donations, University of North Texas Retiree Association (UNTRA) fees, and camp and conference revenue and expenses were commingled into the same chart string totaling approximately $620,000 as of August 31, 2017. Upon approval of the Osher Lifelong Learning Institute (OLLI) program at UNT, $100,000 of OLLI grant funds were also commingled in the same unrestricted account. Lifelong Learning and Professional Development (LLPD) staff were keeping shadow spreadsheets to account for all of the separate items and their correlating funds. During the course of this audit, LLPD camps and conferences were transferred to UNT's One Stop Shop, which handles event planning and scheduling services.	High	Recommendations for Stephanie Reinke, Director of Lifelong Learning and Professional Development (LLPD): 1.1.c. Coordinate with UNT Controller to ensure all appropriate OLLI revenue and expenses are moved in the restricted gift account.	1b./c. Our office is still working with the budget and financial reporting offices to reconcile and verify that all funds (expenses and revenue) are in the correct and appropriate chartstrings as it pertains to (OLLI).	Stephanie Reinke, Director of Lifelong Learning and Professional Development	2/28/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-407 SYS	Governance and Regulatory Compliance	Retirement Contributions	UNT System	7. Contract Oversight ORP service provider agreements were not in compliance with Institution policies and procedures. Specifically, testing identified the following: •All agreements (VRSCO, Fidelity, VALIC, VOYA and TIAA-CREF) have-not been reviewed since the execution date of 2009 and/or 2010. •Two agreement renewals with VRSCO were not executed before the agreement expiration date; therefore, there was a lapse from March20, 2013 – March 03, 2014 and March 19, 2015 – March 31, 2016 •Both agreement renewals with VRSCO were not signed by the Chancellor or an employee with a written sub-delegation of authority. These agreement renewals were signed by the Benefits Manager. •The agreements with Fidelity were not updated in mid-2010 to the University of North Texas System agreements and continued until November 2016 under the prior agreements with the University of North Texas Health Science Center at Fort Worth and the University of North Texas as the contracting parties (UNT System and UNT Dallas were included under the UNT agreement umbrella). •The agreements with VOYA and VALIC did not have an audit clause allowing the Institution the right to inspect and audit records	High	Recommendations for the Vice Chancellor for Finance: 7.1.b.Establish a Retirement Plan Committee to assist annually with guidance, review, and oversight of the retirement contracts, financial service company's performance and investments options for the UNT System retirement plans. This will ensure proper monitoring of contract performance and compliance with terms and conditions.	1b. A Retirement Plan Committee has already been established as a component of the Retirement Plan Update project. When the project concludes, the Retirement Plan Committee will establish an ongoing Retirement Plan Committee with governance responsibilities.	Janet Waldron, Vice Chancellor of Finance	8/31/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	2. Donor Gifts Donor gifts, including online donations received through June 2017 were processed and deposited by Lifelong Learning and Professional Development (LLPD), instead of through UNT Division of Advancement as required by UNT Policy 09.002 Fundraising and Private Support. These funds were deposited into the same chart string as items mentioned in observation 1..	High	Recommendation for Stephanie Reinke, Director of Lifelong Learning and Professional Development: 2.1.a. Ensure donor gifts, including online donations, are coordinated through the UNT Division of Advancement in accordance with UNT Policy 09.002 Fundraising and Private Support.	1a. We agree with the findings and have already coordinated with the Development office to setup a new Netcommunity website (owned and managed by Advancement) for online donations. As well as redirecting all future donations of cash received by the LLPD Office, to the Advancement Gift Administration office for processing- to be in compliance with UNT policy.	Stephanie Reinke, Director of Lifelong Learning and Professional Development	10/19/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	7. Fire Pull Stations Not all outdoor fire pull stations at College Inn are appropriately protected to prevent malfunction. Water and condensation have caused the fire alarms to activate when there was no fire or emergency. Auditors observed several outdoor fire pull stations covered with plastic bag type material. See final report for picture.	High	Recommendation for Gina Vanacore, Director of Housing and Residence Life: 7.1.a. Submit a work order(s) to install appropriate covers to properly protect fire pull stations from the outdoor elements.	1a. Director Vanacore will submit work orders to install appropriate covers to properly protect fire pull stations from the outdoor elements.	Gina M. Vanacore, Director of Housing and Residence Life	12/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	4. Travel Expenses Internal Audit noted a Lifelong Learning and Professional Development (LLPD) employee attended two international trips during fiscal year 2017 with no lodging or airfare costs reflected on a travel budget authorization (TBA) or travel voucher. Specifically: • TBA and travel voucher for the trip during January/February 2017 totaled $268.90 only including meals and taxis; and • TBA and travel voucher for the trip during May/June 2017 totaled $430.97 only including meals and taxis. Internal Audit was told by the employee that lodging and airfare costs for the international trips were paid out-of-pocket. During the course of the audit, Internal Audit identified unusual transactions within the LLPD chart string and requested support documentation. Travel agency invoices for two separate trips, January/February 2017 totaling $16,118.60 and May/June 2017 totaling $17,414.14, were provided by Business Support Services (BSS). It was determined the invoices were submitted as requisitions, approved by BSS and self-approved by the employee, then paid for using a pcard by BSS. The requisition for airfare and lodging did not receive supervisorial approval which resulted in the employee approving their own travel since the traveler was also the account holder.	High	Recommendation for Stephanie Reinke, Director of Lifelong Learning and Professional Development: 4.1.a. Effective immediately all travel reimbursements will be managed and/or prepared by Sara Martin, (new LLPD Budget Officer) who has received updated BSC training on travel policies. All travel requests and reimbursements will be submitted for approval by the requesting staff member's supervisor in accordance with UNT policy	1a. Effective immediately all travel reimbursements will be managed and/or prepared by Sara Martin, (new LLPD Budget Officer) who has received updated BSC training on travel policies. All travel requests and reimbursements will be submitted for approval by the requesting staff member's supervisor in accordance with UNT policy	Stephanie Reinke, Director of Lifelong Learning and Professional Development	10/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	7. Instructional Fee Salaries for staff who perform activities unrelated to classroom instruction were expensed to the instructional fee. Instrument Repair Technicians in the College of Music perform musical instrument repairs for students. Additionally, Instrument Repair Technicians also perform repairs for external customers in the local community as part of their job duties. Music Repair Shop staff estimated that approximately 80% of instrument repairs are for internal customers, while 20% are for external customers. Internal Audit identified two Instrument Repair Technicians who perform external repairs and whose salaries are funded 100% from the instructional fee. Internal Audit reviewed the College's annual instructional fee proposal worksheets that were submitted to Academic Resources for fiscal years 2016, 2017, and 2018. The proposals each included the salaries for the two Instrument Repair Technicians noted above who perform external repairs. The proposals indicated that the College of Music instructional fee funds 100% of the salaries for these two individuals.	High	Recommendations for John Richmond, Dean of the College of Music: 7.1.a. Thoroughly review staff salaries to be charged against the instructional fee prior to submitting the annual instructional fee proposal to Academic Resources.	1a. The Assistant Dean for Business and Finance will review all staff salaries charged against the college instructional fee by October 31, 2017. The distribution among salary-source accounts will be adjusted to accurately reflect the personnel workload related to fees as quickly as possible and staff workload will be adjusted immediately to comply with policy. The final implementation plan will be completed by December 31, 2017. The necessary salary adjustments will be incorporated into our FY19 fee and college budget requests. Given that the solution to remedy this situation will depend on fee and budget determinations for FY19, the complete resolution will likely not be fully implemented until September, 2018. The Assistant Dean for Business and Finance also will develop and implement a more accurate system for tracking time to assist in this endeavor.	Jon Nelson, Associate Dean for Operations (until Assistant Dean for Business and Finance has been hired)	12/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	7. Instructional Fee Salaries for staff who perform activities unrelated to classroom instruction were expensed to the instructional fee. Instrument Repair Technicians in the College of Music perform musical instrument repairs for students. Additionally, Instrument Repair Technicians also perform repairs for external customers in the local community as part of their job duties. Music Repair Shop staff estimated that approximately 80% of instrument repairs are for internal customers, while 20% are for external customers. Internal Audit identified two Instrument Repair Technicians who perform external repairs and whose salaries are funded 100% from the instructional fee. Internal Audit reviewed the College's annual instructional fee proposal worksheets that were submitted to Academic Resources for fiscal years 2016, 2017, and 2018. The proposals each included the salaries for the two Instrument Repair Technicians noted above who perform external repairs. The proposals indicated that the College of Music instructional fee funds 100% of the salaries for these two individuals.	High	Recommendations for John Richmond, Dean of the College of Music: 7.1.b. Coordinate with the UNT Budget Office on transferring the salary expense of the two Instrument Repair Technicians paid from the instructional fee back to the instructional fee chart string.	1b. The Assistant Dean for Business and Finance will work with the UNT Budget Office to transfer salary expenses erroneously charged to the fee account for the two Instrument Repair Technicians.	Jon Nelson, Associate Dean for Operations (until Assistant Dean for Business and Finance has been hired)	12/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	7. Personally Identifiable Information Internal Audit noted two instances of personally identifiable information (PII), checking account information, on support documentation submitted on requisitions for expense reimbursement via Enterprise Information System (EIS) dating back to May 2016. Additionally, during the course of the audit, PII including checking account information was sent via email without being redacted.	High	Recommendations for Stephanie Reinke, Director of Lifelong Learning and Professional Development: 7.1.a. Redact personally identifiable information (PII) prior to submitting documentation for reimbursement and transmitting via email.	1a. Effective immediately, all PII will be redacted appropriately in accordance with UNT policy prior to documenting and/or transmitting via email.	Stephanie Reinke, Director of Lifelong Learning and Professional Development	12/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	7. Personally Identifiable Information Internal Audit noted two instances of personally identifiable information (PII), checking account information, on support documentation submitted on requisitions for expense reimbursement via Enterprise Information System (EIS) dating back to May 2016. Additionally, during the course of the audit, PII including checking account information was sent via email without being redacted.	High	Recommendations for Stephanie Reinke, Director of Lifelong Learning and Professional Development: 7.1.b. Develop procedures to help ensure that all PII is appropriately protected.	1b/c. As of 10/19/2017, all LLPD employees have successfully completed Cash Handling Training- with special attention to UNT Policy 10.006. The office will work directly with Larry Worthy to create and implement a new procedure.	Stephanie Reinke, Director of Lifelong Learning and Professional Development	12/31/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	7. Personally Identifiable Information Internal Audit noted two instances of personally identifiable information (PII), checking account information, on support documentation submitted on requisitions for expense reimbursement via Enterprise Information System (EIS) dating back to May 2016. Additionally, during the course of the audit, PII including checking account information was sent via email without being redacted.	High	Recommendations for Stephanie Reinke, Director of Lifelong Learning and Professional Development: 7.1.c. Ensure all employees receive training related to the protection of PII	1b/c. As of 10/19/2017, all LLPD employees have successfully completed Cash Handling Training- with special attention to UNT Policy 10.006. The office will work directly with Larry Worthy to create and implement a new procedure.	Stephanie Reinke, Director of Lifelong Learning and Professional Development	12/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	5. Cash Handling Internal Audit reviewed a sample of deposits from September 1, 2016 through December 5, 2016 and April 7, 2017 through June 12, 2017 and identified 52 out of 107 deposits, approximately 49%, that were not deposited timely, up to 10 days late. UNT Policy 10.006 Cash Handling Controls was modified during October 2016 to update the maximum amount of business days to deposit cash from 5 to 3 business days. Internal Audit performed testing in accordance with requirement in place during period of sample reviewed. Internal Audit also noted Lifelong Learning and Professional Development (LLPD) departmental procedures referenced a petty cash fund. Turnover in August 2017 resulted in an inability to adhere to department procedures and University Cash Handling policies. As a result, not all individuals have received cash handling training and/or a completed Cash Handling Authorization form.	High	Recommendations for Stephanie Reinke, Director of Lifelong Learning and Professional Development: 5.1.d. Ensure all employees handling cash receive training related to cash handling.	1d. As of 10/19/2017, all LLPD employees have successfully completed Cash Handling Training.	Stephanie Reinke, Director of Lifelong Learning and Professional Development	1/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	7. Procedures Manual The UNT Facilities Construction Project Procedures Manual is outdated. Project Managers stated during interviews that the manual contained outdated information. The manual has not been updated since June 2010. For example, the manual defines a project as involving more than one trade and having a cost in excess of $3,500. The current Project Initiation Worksheet also defines a project as involving multiple trades, but it establishes that a project has a cost in excess of $5,000. Also, the manual references individuals who are no longer employed at UNT. There is a standard project file checklist from which the Planning, Design, & Construction group works; however, the Maintenance group does not use this checklist when managing minor capital projects.	Moderate	Recommendations for David Reynolds, Associate Vice President of Facilities: 7.1.a. Evaluate and update, where necessary, the UNT Facilities Construction Project Procedures Manual.	1a. Beginning February 2017, Facilities Planning Design and Construction began holding regularly scheduled meetings to update the UNT Construction Project Procedures Manual (CPPM). The new CPPM will be continuously maintained and updated as procedures and methods get affected by new business practices related to our upgrade of TMA and business process improvements. Additionally, over the next fiscal year the CPPM will be refined and expanded to address the various different categories of projects managed by Facilities groups.	Helen Bailey, Director, Facilities Planning, Design and Construction	8/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	7. Procedures Manual The UNT Facilities Construction Project Procedures Manual is outdated. Project Managers stated during interviews that the manual contained outdated information. The manual has not been updated since June 2010. For example, the manual defines a project as involving more than one trade and having a cost in excess of $3,500. The current Project Initiation Worksheet also defines a project as involving multiple trades, but it establishes that a project has a cost in excess of $5,000. Also, the manual references individuals who are no longer employed at UNT. There is a standard project file checklist from which the Planning, Design, & Construction group works; however, the Maintenance group does not use this checklist when managing minor capital projects.	Moderate	Recommendations for David Reynolds, Associate Vice President of Facilities: 7.1.b. Ensure that the appropriate staff receives training on the updated UNT Facilities Construction Project Procedures Manual.	1b. Facilities will create a regularly scheduled training program to reach all personnel that are involved in the lifecycle of managing construction projects.	Helen Bailey, Director, Facilities Planning, Design and Construction	8/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-015 UNT	Governance and Regulatory Compliance	Minor Capital Projects	UNT	7. Procedures Manual The UNT Facilities Construction Project Procedures Manual is outdated. Project Managers stated during interviews that the manual contained outdated information. The manual has not been updated since June 2010. For example, the manual defines a project as involving more than one trade and having a cost in excess of $3,500. The current Project Initiation Worksheet also defines a project as involving multiple trades, but it establishes that a project has a cost in excess of $5,000. Also, the manual references individuals who are no longer employed at UNT. There is a standard project file checklist from which the Planning, Design, & Construction group works; however, the Maintenance group does not use this checklist when managing minor capital projects.	Moderate	Recommendations for David Reynolds, Associate Vice President of Facilities: 7.1.c. Ensure that the various groups that manage projects follow consistent processes and procedures.	1c. Facilities will refine and improve standard project processes and procedures across the organization's project managers.	Helen Bailey, Director, Facilities Planning, Design and Construction	8/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	7.Standardized Budget Reporting Application There is no standardized budget reporting application utilized by the different departments within the institution. Specifically, it was identified some departments use eThority, while others use Cognos to review their budget balances. Departments contact the Office of Financial Planning and Budget (Budget Office) which grants access to eThority upon request and administers training; however, every department has access to Cognos.	Moderate	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer: 7.1.a.Assess the reporting needs of different users across the institution.	1a. Reporting needs will be assessed across the HSC.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	5/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	7.Standardized Budget Reporting Application There is no standardized budget reporting application utilized by the different departments within the institution. Specifically, it was identified some departments use eThority, while others use Cognos to review their budget balances. Departments contact the Office of Financial Planning and Budget (Budget Office) which grants access to eThority upon request and administers training; however, every department has access to Cognos.	Moderate	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer: 7.1.b.Determine which application will best deliver the right information tousers, on time and at the right cost.	1b. Based on the needs identified, a cost effective application will be chosen that will best deliver timely and current information.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	5/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	7.Standardized Budget Reporting Application There is no standardized budget reporting application utilized by the different departments within the institution. Specifically, it was identified some departments use eThority, while others use Cognos to review their budget balances. Departments contact the Office of Financial Planning and Budget (Budget Office) which grants access to eThority upon request and administers training; however, every department has access to Cognos.	Moderate	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer: 7.1.c.Provide access and thorough training to the users of the application.	1c. Access and training will be provided to users to provide a thorough understanding of the application.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	5/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	8. Communication with Students There is no process in place to formally communicate to students that payment has not been received from a sponsor and charges will be placed on the student's account. The students only receive notice when charges are placed onto their account with no advance notice. Additionally, during interviews it was noted a staff member was using a personal cell phone to contact students concerning their accounts.	Moderate	Recommendation for Director of Sponsored Student Programs and Director of Financial Services, Student Finance: 8.1.a. Coordinate to establish sponsor payment deadlines.	1a. Management agrees with the recommendation. The Director of Financial Services and the Director of Sponsored Student Programs will meet with Larry Worthy, Special Assistant to the CFO, to establish appropriate sponsor payment deadlines. Upon receiving guidance from Larry Worthy outstanding sponsor invoices will be updated to reflect the established due date for payment.	Aleka Myre, Director of Sponsored Student Programs and Jeane Olson, Director of Financial Services, Student Finance.	6/30/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-417 UNT	Governance and Regulatory Compliance	LLPD Business Process Audit	UNT	8. Philanthropic Grants During the course of the audit, the Osher Lifelong Learning Institute (OLLI) philanthropic grant in the amount of $100,000 was tracked and reported in Lifelong Learning and Professional Development (LLPD) instead of UNT Division of Advancement as required by UNT Policy 09.002 Fundraising and Private Support. Although there is a process for post-gift management of philanthropic grants, Internal Audit identified an opportunity to document and strengthen procedures related to post-gift management, including processes related to donor intent and deliverables.	Moderate	Recommendation for Susan Holmes, Executive Director for Development, Foundation Relations: 8.1.a. Coordinate with Donor Relations to document processes related to philanthropic grants to ensure they reflect current processes and strengthen aspects related to donor intent and deliverables.	1a. As the one responsible for this action, I, Susan Holmes, will coordinate with Stan Walker, Kim Collinsworth and Rachel Kimball in Advancement to draft clear procedures for post gift management and define clearly who is responsible for each portion of the required reporting - as this is a highly collaborative task between the individual faculty member, department, college and Advancement. We will then publish these processes on the UNT Advancement website and share at an upcoming Dean's Council meeting, and refer to the processes during all FR Faculty Workshops throughout the year. It is our goal to create clarity university wide on gift execution to strengthen our stewardship model.	Kim Collinsworth, Assistant Vice President of Donor Relations and Advancement Services, and Stan Walker, Assistant Vice President for Advancement	Exp. Impl. Date: 01/31/2018 Rev. Impl. Date: 07/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	3. Holiday Break Payroll Process Resident Assistants are not always paid in the appropriate pay period. Student Resident Assistants (RAs) are paid at an hourly rate; however, during holiday breaks, RAs "on call" are paid a flat shift rate. If the RA accumulates more than forty hours per week, the excess time over forty hours is recorded and paid in the following week(s) until accumulated hours are exhausted.	High	Recommendation for Gina Vanacore, Director of Housing and Residence Life: 3.1.a. Coordinate with UNT System Human Resources department to discuss and evaluate the appropriate payroll process and controls in order to determine the appropriate action or actions to be taken to ensure students are paid appropriately.	1a. Staff are currently in full compliance with University policy, state and federal laws regarding student staff payroll processes. Language referring to "roll over" beyond forty hours per week has been removed from the document Holiday Break RAOC Pay. RAOC - (Resident Assistant on Call.) All staff who supervise student staff will be trained on payroll process during annual training programs. The next program is scheduled for July 26, 2017.	Gina M. Vanacore, Director of Housing and Residence Life	8/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	8. Unsecured Assets Musical instruments and equipment are not always properly secured. Internal Audit observed the following instances of unsecured musical instruments and equipment: ⬛ The door to the Instrument Storage room in the Murchison Performing Arts Center (MPAC) was left open. ⬛ Roll up doors were left open in the up position in the Instrument Storage room in the MPAC. These doors may be locked with a padlock. ⬛ A cabinet in the Instrument Storage room in the MPAC was left open. The cabinet may be locked with a padlock. ⬛ A metal cage in Stan Kenton Hall containing musical instruments and equipment and boxes of CD inventory was left open. ⬛ An amplifier was left on the floor in Stan Kenton Hall. ⬛ An audio receiver and speakers were left out in the Music Annex. Additionally, based on discussion with College of Music staff, the College replaces approximately 50 to 100 music stands each year.	Moderate	Recommendation for John Richmond, Dean of the College of Music: 8.1.a. Educate employees on the importance of properly storing and securing musical instruments and equipment when not in use.	1a. The Assistant Dean for Business and Finance will send information to all employees at the start of each long semester to remind them of the importance of carefully securing all university-owned property. In addition, we will work to develop a set of best practices for those spaces that are utilized to store university-owned property.	Jon Nelson, Associate Dean for Operations (until Assistant Dean for Business and Finance has been hired)	1/31/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	8. Unsecured Assets Musical instruments and equipment are not always properly secured. Internal Audit observed the following instances of unsecured musical instruments and equipment: ⯀ The door to the Instrument Storage room in the Murchison Performing Arts Center (MPAC) was left open. ⯀ Roll up doors were left open in the up position in the Instrument Storage room in the MPAC. These doors may be locked with a padlock. ⯀ A cabinet in the Instrument Storage room in the MPAC was left open. The cabinet may be locked with a padlock. ⯀ A metal cage in Stan Kenton Hall containing musical instruments and equipment and boxes of CD inventory was left open. ⯀ An amplifier was left on the floor in Stan Kenton Hall. ⯀ An audio receiver and speakers were left out in the Music Annex. Additionally, based on discussion with College of Music staff, the College replaces approximately 50 to 100 music stands each year	Moderate	Recommendation for John Richmond, Dean of the College of Music: 8.1.b. Develop processes and procedures to secure or maintain music stands from the risk of theft.	1b. We are currently reviewing how best to address the concern regarding the ongoing theft of music stands, a problem that is shared by nearly every university that has a music program. We will determine how best to proceed in conjunction with our ensemble directors and other music-stand users throughout the College and modify our practices accordingly.	Jon Nelson, Associate Dean for Operations (until Assistant Dean for Business and Finance has been hired)	Exp. Impl. Date: 1/31/2018 Revised Impl. Date: 9/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	8. Victory Hall Stairwell Tower Inadequate gate and barrier access to observation deck in Victory Hall. Currently, the gate is kept locked, but the observation deck can easily be accessed. Internal Audit noted evidence of people having been in the tower. See final report for pictures.	High	Recommendation for Gina Vanacore, Director of Housing and Residence Life: 8.1.a. Take appropriate action to properly prevent unauthorized access to the top observation level of the southwest tower Victory Hall location.	1a. Director Vanacore will have a meeting with the UNT Police Department, Risk Management, Facilities, and housing and residence life staff regarding how to best secure and manage this area as it relates to code.	Gina M. Vanacore, Director of Housing and Residence Life	Exp. Impl. Date: 12/31/2017 Revised Impl. Date: 07/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	9. Bruce Hall Access Floor door access to residence rooms d0 not have swipe card equipment to allow only residents to enter. Bruce Hall is open to all residents and non-residents because of the dining hall cafeteria. Once in the residence hall an individual has the ability to access floors with residents' rooms. In addition, once inside residence hall one has the ability to exit building thru some of the emergency exit doors that do not have surveillance cameras.	High	Recommendation for Gina Vanacore, Director of Housing and Residence Life: 9.1.a. Ensure a site evaluation is performed at Bruce Hall including Housing management and UNT Police department to determine the best alternatives to secure access to resident rooms in Bruce Hall.	1a. Director Vanacore will conduct a meeting with the UNT Police Department, Risk Management, Facilities, and housing and residence life staff to determine the best alternatives to secure access to resident rooms in Bruce Hall as it relates to Code.	Gina M. Vanacore, Director of Housing and Residence Life	Exp. Impl. Date: 12/31/2017 Revised Impl. Date: 07/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	6. Unsecured Personal Information Unsecured medical insurance information and social security numbers was maintained in McConnell Hall. This information was maintained in an unlocked file cabinet located behind the front desk area. Residents are high school students in the TAMS (Texas Academy of Mathematics and Science) program.	High	Recommendations for Glênisson de Oliveira, Dean of TAMS: 6.1.a. Ensure personal medical information and any applicable social security information is always kept secured.	1a. All records with personal information have been secured in compliant cabinets or safes, in a secure area.	Russ Stukel, Assistant Dean for Student Life	5/31/2017	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	6. Unsecured Personal Information Unsecured medical insurance information and social security numbers was maintained in McConnell Hall. This information was maintained in an unlocked file cabinet located behind the front desk area. Residents are high school students in the TAMS (Texas Academy of Mathematics and Science) program.	High	Recommendations for Glênisson de Oliveira, Dean of TAMS: 6.1.b. Review FERPA, UNT FERPA policy 07.018, and UNT System Information Handbook chapter 9.2.8	1b. TAMS leadership (the Dean of TAMS and Assistant Dean for Student Life) have reviewed policy and handbook.	Russ Stukel, Assistant Dean for Student Life	6/30/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	6. Unsecured Personal Information Unsecured medical insurance information and social security numbers was maintained in McConnell Hall. This information was maintained in an unlocked file cabinet located behind the front desk area. Residents are high school students in the TAMS (Texas Academy of Mathematics and Science) program.	High	Recommendations for Glênisson de Oliveira, Dean of TAMS: 6.1.c. Ensure staff at McConnell Hall receive FERPA training, including familiarizing them with UNT FERPA policy 07.018 and the UNT System Information Security Handbook.	1c. i) Director for Finance and Operations, Rose Preston, verified that staff members received FERPA training. Staff with access to EIS, have received UNT-required training, in accordance with policy. (June 2017) ii) All permanent staff in McConnell Hall received FERPA training (completed by July 10, 2017; overseen by Russ Stukel, and signed off by Dean). iii) All RAs and any part-time staff in McConnell who access student information (even if internal to TAMS; non-EIS) will receive FERPA training by October 15, 2017, (to be overseen by Russ Stukel).	Russ Stukel, Assistant Dean for Student Life	10/15/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-412 UNT	Governance and Regulatory Compliance	College of Music Transition Audit	UNT	9. Instrument Repair and Rental Transactions The current process for tracking instrument repair and rental activity is ineffective. Internal Audit observed numerous issues related to the processing, recording, and tracking of instrument repair and rental transactions, including: ⬚ Website registration was not available for external instrument repair customers. ⬚ Dates of payment received were not consistently documented. ⬚ The system was not able to automatically generate invoices. ⬚ Invoices are manually created. ⬚ There was no effective method of tracking accounts receivable. ⬚ There was no effective method of tracking transactions from internal customers versus external customers. Musical instrument repairs and rentals are performed in the Music Repair Shop located in the Music Annex. The primary source of tracking instrument repairs consists of a paper repair tag.	Moderate	Recommendation for John Richmond, Dean of the College of Music: 9.1.a. Evaluate upgrading the functionality of the Music Repair Shop website or acquiring a recordkeeping software program that is compatible with PeopleSoft.	1a. The College has invested in the development of a new instrument-repair-shop database. The new database addresses the majority of the concerns but requires more testing and the addition of other features that will enhance functionality.	Jon Nelson, Associate Dean for Operations (until Assistant Dean for Business and Finance has been hired)	Exp. Impl. Date: 1/31/2018 Revised Impl. Date: 12/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT	9. Student Acknowledgement of Charges All students, including sponsored students, are required to sign the UNT Financial Obligation Agreement form each semester prior to registering for courses. This form does not specify acknowledgement of student responsibility for charges incurred on their behalf for which third party payments are not received (i.e. when a sponsor fails to provide payment for the sponsored student's charges, the charges are placed on the student's account). Additionally, Internal Audit noted Intensive English Language Institute (IELI) students are being manually registered by IELI staff and blocks on their account are overridden. Based on discussions with IELI staff, students must be manually registered because the PeopleSoft Enterprise Information System (EIS) IELI module does not perform all necessary functions to maintain current processes. IELI students also need to have the UNT Financial Obligation Agreement form translated	Moderate	Recommendations for UNT System Controller: 9.1.a. Review the current document and determine if it is descriptive, specific, and addresses concerns to ensure all students acknowledge awareness that financial obligations are their responsibility if a third party fails to pay.	1a. Management agrees with the recommendation and will work with IELI, Student Finance, and OGC to review the current document and determine where improvements are needed and then implement those improvements.	Aaron LeMay, UNT System Controller	6/30/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-409 UNT	Governance and Regulatory Compliance	International Sponsored Students Process Review	UNT System	9. Student Acknowledgement of Charges

All students, including sponsored students, are required to sign the UNT Financial Obligation Agreement form each semester prior to registering for courses. This form does not specify acknowledgement of student responsibility for charges incurred on their behalf for which third party payments are not received (i.e. when a sponsor fails to provide payment for the sponsored student's charges, the charges are placed on the student's account).

Additionally, Internal Audit noted Intensive English Language Institute (IELI) students are being manually registered by IELI staff and blocks on their account are overridden. Based on discussions with IELI staff, students must be manually registered because the PeopleSoft Enterprise Information System (EIS) IELI module does not perform all necessary functions to maintain current processes. IELI students also need to have the UNT Financial Obligation Agreement form translated | Moderate | Recommendations for UNT System Controller:

9.1.b. Ensure IELI students are registering using PeopleSoft Enterprise Information System. | 1b. Management agrees with the recommendation and will work with IELI, Student Finance, Registrar, and other offices as needed to ensure students are registering appropriately. | Aaron LeMay, UNT System Controller | 6/30/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-021 UNT | Governance and Regulatory Compliance | Residence Hall - Student Safety Practices | UNT | 10. Room Key Cabinets Not Locked

Lockable cabinets that have extra keys to resident rooms in five halls were not always locked.

Five of fifteen residence halls had unlocked dumb boxes – cabinets where the extra room keys are stored. The key cabinets for Traditions Hall and Santa Fe Square are located in Traditions Hall. These cabinets are too full with keys to close, and one of two lock mechanisms was broken. | Moderate | Recommendations for Gina Vanacore, Director of Housing and Residence Life:

10.1.a. Ensure key cabinets with duplicate resident room keys are locked except when a staff member is accessing a key for a resident. | 1a. Director Vanacore will ensure that key cabinets with duplicate resident room keys are locked except when a staff member is accessing a key for a resident. This will be reiterated in all staff training. | Gina M. Vanacore, Director of Housing and Residence Life | 8/31/2017 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-021 UNT | Governance and Regulatory Compliance | Residence Hall - Student Safety Practices | UNT | 10. Room Key Cabinets Not Locked

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Five of fifteen residence halls had unlocked dumb boxes – cabinets where the extra room keys are stored. The key cabinets for Traditions Hall and Santa Fe Square are located in Traditions Hall. These cabinets are too full with keys to close, and one of two lock mechanisms was broken. | Moderate | Recommendations for Gina Vanacore, Director of Housing and Residence Life:

10.1.b. For Traditions Hall and Santa Fe Square, obtain key cabinets large enough to contain all the duplicate room keys. | 1b. Director Vanacore will obtain key cabinets large enough to contain all the duplicate room keys for Traditions Hall and Santa Fe Square. | Gina M. Vanacore, Director of Housing and Residence Life | 8/31/2017 Rev. 12/31/17 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2017 | 17-021 UNT | Governance and Regulatory Compliance | Residence Hall - Student Safety Practices | UNT | 11. Step Drop

Step at the southwest door entrance to Traditions Hall from parking Lot 19 is unnoticeable.

There is a significant 5.25" drop on sidewalk area from parking lot to the entrance sidewalk to the Hall. The top edge is not painted to bring attention to residents and visitors that there is a drop. Additionally, there is not a painted front of the step to alert those individuals leaving the Hall to the parking area that there is a step up.

See final report for pictures. | Moderate | Recommendation for Gina Vanacore, Director of Housing and Residence Life:

11.1.a. Prepare a work order to have the top and the front of the step painted at the parking lot entrance of the southwest door entrance to Traditions Hall. | 1a. Director Vanacore will submit a work order request to have the top and the front of the step identifiable, as it relates to code, at the parking lot entrance of the southwest door entrance to Traditions Hall. | Gina M. Vanacore, Director of Housing and Residence Life | 12/31/2017 | Closed |

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	12. Surveillance Camera Feed – No Designated Monitor With Feed On McConnell Hall is the only residence hall of the fifteen residence halls that did not have a dedicated monitor showing continuous surveillance camera feeds. This hall is for resident students in the TAMS (Texas Academy of Mathematics and Science) program which are high school students attending UNT.	Moderate	Recommendation for Glênisson de Oliveira the Dean of TAMS: 12.1.a. Obtain a monitor so there is a designated monitor for front desk personnel at McConnell Hall to be able to observe surveillance camera recordings to ensure residents' safety.	1a. TAMS IT Director, Roy Zumwalt, assessed the existing cameras and available streaming from those cameras. Russ Stukel, Assistant Dean for Student Life will oversee the completion of the measures below; they are expected to be completed by October 15, 2017. i) A screen at the front desk will be dedicated to the cameras in McConnell Hall. ii) TAMS will schedule one or more walkthroughs with UNT Police, in order to assess the possible need for more cameras — several cameras are already connected. iii) Should more cameras be recommended, TAMS will request Housing or other appropriate departments to install extra cameras.	Russ Stukel, Assistant Dean for Student Life	10/15/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	13. Comfort Animals There is no process in place to ensure that a residence hall comfort animal has received appropriate vaccinations. Vaccination status is not verified. ODA (Office of Disability Accommodation) vets the comfort animals for overall general health by the animal's veterinarian for the first initial year. For returning comfort animals there is no process to ensure either the overall general health or vaccination status.	Moderate	Recommendations for Dan Naegeli, Senior Director, Career and Leadership Services: 13.1.a. Develop a process to ensure that residence hall comfort animals are properly vetted each year regarding status of vaccinations and overall health of the comfort animal.	1a. ODA will develop a new process and associated form that will separate the accommodation request for use of a comfort animal from the veterinary and vaccination report on said animal. This new process will ensure that at the beginning of each year, a new form will be completed by the student (Housing resident) and the animal's veterinarian. The result of which will be that the Accommodation for a Comfort Animal will not be connected to the vaccination/animal health form. As part of the process, at the conclusion of the Housing registration/application process, the Housing Director will share with the ODA Director a list of all potential returning residents that had a comfort animal during the previous year. ODA will work with Housing to determine which is the appropriate office to handle the animal vaccination/health report requirement in the future, as this should not be directly connected with the accommodation.	Dan Naegeli, Executive Director, Career & Leadership Development	12/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	13. Comfort Animals There is no process in place to ensure that a residence hall comfort animal has received appropriate vaccinations. Vaccination status is not verified. ODA (Office of Disability Accommodation) vets the comfort animals for overall general health by the animal's veterinarian for the first initial year. For returning comfort animals there is no process to ensure either the overall general health or vaccination status.	Moderate	Recommendations for Dan Naegeli, Senior Director, Career and Leadership Services: 13.1.b. Obtain and retain appropriate documentation for each year a comfort animal lives in the residence hall.	1b. ODA will work on procedures that address storing and distribution of these animal vaccination/health reports within their office. As part of the conversation with Housing, it will be determined which office is the most appropriate for this record storage.	Dan Naegeli, Executive Director, Career & Leadership Development	12/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	13. Comfort Animals There is no process in place to ensure that a residence hall comfort animal has received appropriate vaccinations. Vaccination status is not verified. ODA (Office of Disability Accommodation) vets the comfort animals for overall general health by the animal's veterinarian for the first initial year. For returning comfort animals there is no process to ensure either the overall general health or vaccination status.	Moderate	Recommendations for Dan Naegeli, Senior Director, Career and Leadership Services: 13.1.c. Ensure Housing Director receives a copy of overall health and applicable vaccination documentation of the comfort animal.	1c. ODA will share with Housing Office (Director), at the beginning of each academic year, a copy of the animal vaccination/health forms received for each housing resident that has requested a comfort animal for the upcoming year. As part of the conversation with Housing, it will be determined if this needs to continue, or Housing should collect these records on their own.	Dan Naegeli, Executive Director, Career & Leadership Development	12/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	15. Custodian and Mechanical Room Doors Custodian maintenance and mechanical room doors are not always locked. (e.g., Victory Hall, Santa Fe Square, and West Hall) While performing a walkthrough of Victory Hall, Santa Fe Square, and West Hall, it was noted that some custodian maintenance and mechanical room doors were unlocked.	Moderate	Recommendation for David Reynolds, Associate Vice President of Facilities: 15.1.a. Instruct/train Facilities maintenance personnel to keep the residence halls' mechanical room doors closed and locked.	1a. UNT Facilities will instruct all Auxiliary Services maintenance personnel and student employees to close and lock mechanical room doors when they leave the area. Management will make periodic checks.	Monica Thomas, Manager Auxiliary Services Maintenance	7/15/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-021 UNT	Governance and Regulatory Compliance	Residence Hall - Student Safety Practices	UNT	15. Custodian and Mechanical Room Doors Custodian maintenance and mechanical room doors are not always locked. (e.g., Victory Hall, Santa Fe Square, and West Hall) While performing a walkthrough of Victory Hall, Santa Fe Square, and West Hall, it was noted that some custodian maintenance and mechanical room doors were unlocked.	Moderate	Recommendation for Gina Vanacore, Director of Housing and Residence Life: 15.2.a. Instruct residence hall personnel to keep custodian maintenance room doors closed and locked.	2a. Director Vanacore will instruct residence hall personnel to keep custodian maintenance room doors closed and locked within reasonable operations of job.	Gina M. Vanacore, Director of Housing and Residence Life	7/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-009 SYS	Governance and Regulatory Compliance	Conflict of Interest Assessment	UNT System	Based on the results of our work performed within the scope of the assessment, the University has adequate rules, policies and forms in place to manage conflicts of interest in compliance with laws and regulations.	NA	NA	NA	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-010 SYS	Governance and Regulatory Compliance	Status Report - Senate Bill 20 As of July 21, 2016	UNT System	Based on the results of our work performed, the majority of processes are in place to help ensure compliance was achieved with the SB20 Regulation. The areas that are outstanding and will be completed in FY 2018 include the following: • Update Regent Rules 03.300, 03.900 and 05.700 and have them approved by the Board of Regents; • Update the Institutional ethics policy in accordance with Regent Rule 05.700; • Develop Institutional Compliance and UNTHSC Compliance training in accordance with Regent Rule 05.700; and • Develop a compliance program that meets the requirements of SB20. In FY 2018, Internal Audit will perform an audit which includes substantive testing to ensure controls surrounding the contracting process are effective and adhere with the SB20 regulation.	NA	NA	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	1. Budgeting Model Currently, UNTHSC utilizes an incremental budget model, in which budget allocations are based upon the funding levels of the previous years. However, the model is not sufficient to ensure allocated amounts are adequate based on business needs and to achieve institutional goals and initiatives. In addition, although UNTHSC has operating budget guidelines, there are no formalized principles. Budget principles help create overarching values for prioritization and resource allocation which management adhere to as the budget is developed. Furthermore, policies and procedures are not sufficiently developed to clarify and crystalize the intent behind how the University will manage its financial resources. This issue was also identified in School of Public Health (Unit Specific Management Control Review) Audit No. 16-022 HSC.	High	Recommendations to the UNTHSC President and Executive Vice President for Finance & Chief Financial Officer: 1.1.a. Review and assess alternative budget models and adopt a model that aligns with institutional goals and initiatives.	1a. The Health Science Center (HSC) will establish a budget advisory committee to review and assess various ways to budget and to provide recommendations regarding the underlining principles and procedures to the President's cabinet. The President's cabinet will discuss and determine the best course of action in budgeting for HSC, with the implementation of the revised budget model occurring in FY 2018 for the FY 2019 budget process. This budgeting model will be completed by September 30, 2017.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	9/30/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	1. Budgeting Model Currently, UNTHSC utilizes an incremental budget model, in which budget allocations are based upon the funding levels of the previous years. However, the model is not sufficient to ensure allocated amounts are adequate based on business needs and to achieve institutional goals and initiatives. In addition, although UNTHSC has operating budget guidelines, there are no formalized principles. Budget principles help create overarching values for prioritization and resource allocation which management adhere to as the budget is developed. Furthermore, policies and procedures are not sufficiently developed to clarify and crystalize the intent behind how the University will manage its financial resources. This issue was also identified in School of Public Health (Unit Specific Management Control Review) Audit No. 16-022 HSC.	High	Recommendations to the UNTHSC President and Executive Vice President for Finance & Chief Financial Officer: 1.1.b. Develop institutional principles, policies and procedures.	1b. Based on the determination by the President's cabinet, budget principles, policy and procedures will be developed which support the accomplishment of the HSC objectives and initiatives consistent with the strategic plan. The proposed budget policy will be submitted to the Office of General Counsel (OGC) by October 5, 2017.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	10/5/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	1. Budgeting Model Currently, UNTHSC utilizes an incremental budget model, in which budget allocations are based upon the funding levels of the previous years. However, the model is not sufficient to ensure allocated amounts are adequate based on business needs and to achieve institutional goals and initiatives. In addition, although UNTHSC has operating budget guidelines, there are no formalized principles. Budget principles help create overarching values for prioritization and resource allocation which management adhere to as the budget is developed. Furthermore, policies and procedures are not sufficiently developed to clarify and crystalize the intent behind how the University will manage its financial resources. This issue was also identified in School of Public Health (Unit Specific Management Control Review) Audit No. 16-022 HSC.	High	Recommendations to the UNTHSC President and Executive Vice President for Finance & Chief Financial Officer: 1.1.c. Communicate newly developed principles, policies and procedures to pertinent employees. Management should consider posting these documents on the UNTHSC website.	1c. Once developed, the proposed budget policy will be submitted to OGC for approval by October 5, 2017 and once OGC approves, then the budget policy and procedures will be communicated to the employees and posted on the UNTHSC website.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	10/5/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	2. Standardized Patients Payments Inadequate controls were identified surrounding the Standardized Patient payment processes. TCOM Academic Affairs and Rural Medicine departments use standardized patients; individuals who receive cash payments for learning scripts and acting as patients, to train students. From July 20, 2016 to April 4, 2017, Academic Affairs had 92 sessions and Rural Medicine had 13 sessions, in which each session paid in cash $25 - $200 per standardized patient. TCOM Academic Affairs currently has a database of 30 standardized patients and Rural Medicine has a database of 13 patients whom they invite several times within the year for simulation sessions. From July 2016 to March 2017, EIS entries showed that Academic Affairs has requested $63,525 and Rural Medicine $3,225 to pay standardized patients. Specifically, the following were noted: • Standardized Patients are recruited by word of mouth (i.e. previous patients, friends, family, current employees or ex-employees). • There is no contractual agreement between the University and the	High	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer: 2.1.a. Assess the contractual status of standardized patients and determine whether these patients should be part-time employees or independent contractors.	1a. Starting in July, standardized patients will be informed that they are independent contractors.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	8/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	2. Standardized Patients Payments Inadequate controls were identified surrounding the Standardized Patient payment processes. TCOM Academic Affairs and Rural Medicine departments use standardized patients; individuals who receive cash payments for learning scripts and acting as patients, to train students. From July 20, 2016 to April 4, 2017, Academic Affairs had 92 sessions and Rural Medicine had 13 sessions, in which each session paid in cash $25 - $200 per standardized patient. TCOM Academic Affairs currently has a database of 30 standardized patients and Rural Medicine has a database of 13 patients whom they invite several times within the year for simulation sessions. From July 2016 to March 2017, EIS entries showed that Academic Affairs has requested $63,525 and Rural Medicine $3,225 to pay standardized patients. Specifically, the following were noted: • Standardized Patients are recruited by word of mouth (i.e. previous patients, friends, family, current employees or ex-employees). • There is no contractual agreement between the University and the	High	Recommendations for the UNTHSC Executive Vice President for Finance & Chief Financial Officer: 2.1.b. Based on assessment above, work with Human Resources or BSS to establish standardized patient employment relationship and compensation payments with the University. This will eliminate the use of cash as form of compensation and ensure IRS compliance.	1b. A new contract system is being set up, which will eliminate the use of cash and will ensure IRS compliance.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	8/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	2. Standardized Patients Payments Inadequate controls were identified surrounding the Standardized Patient payment processes. TCOM Academic Affairs and Rural Medicine departments use standardized patients; individuals who receive cash payments for learning scripts and acting as patients, to train students. From July 20, 2016 to April 4, 2017, Academic Affairs had 92 sessions and Rural Medicine had 13 sessions, in which each session paid in cash $25 - $200 per standardized patient. TCOM Academic Affairs currently has a database of 30 standardized patients and Rural Medicine has a database of 13 patients whom they invite several times within the year for simulation sessions. From July 2016 to March 2017, EIS entries showed that Academic Affairs has requested $63,525 and Rural Medicine $3,225 to pay standardized patients. Specifically, the following were noted: • Standardized Patients are recruited by word of mouth (i.e. previous patients, friends, family, current employees or ex-employees). • There is no contractual agreement between the University and the	High	Recommendation for the UNT System Associate Vice Chancellor Finance & Administration: 2.2.a. Update the Simulated Patients' section in the UNT System Procurement Guide based on UNTHSC Chief Financial Officer's assessment.	2a. We have drafted the attached change to the Procurement Guide to address in response to the recommendation. We will publish this once it is confirmed that this satisfies the recommendation. Payments to simulated patients may only be made by submitting a requisition in the ePro system. The patient shall be established in the ePro system as an independent contractor and the requisition must have appropriate documentation consisting of a standardized agreement, which includes the patient's name, script to be performed by patient, date of service, amount to be paid, as well as signature by patient and appropriate TCOM personnel. Payment may be made once confirmation is made in the ePro system that the patient has in fact participated in accordance with the standardized agreement.	Donna Asher, Associate Vice Chancellor Finance & Administration	8/1/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	2. Standardized Patients Payments Inadequate controls were identified surrounding the Standardized Patient payment processes. TCOM Academic Affairs and Rural Medicine departments use standardized patients; individuals who receive cash payments for learning scripts and acting as patients, to train students. From July 20, 2016 to April 4, 2017, Academic Affairs had 92 sessions and Rural Medicine had 13 sessions, in which each session paid in cash $25 - $200 per standardized patient. TCOM Academic Affairs currently has a database of 30 standardized patients and Rural Medicine has a database of 13 patients whom they invite several times within the year for simulation sessions. From July 2016 to March 2017, EIS entries showed that Academic Affairs has requested $63,525 and Rural Medicine $3,225 to pay standardized patients. Specifically, the following were noted: • Standardized Patients are recruited by word of mouth (i.e. previous patients, friends, family, current employees or ex-employees). • There is no contractual agreement between the University and the		Recommendation for the Dean of TCOM: 2.3.a. Create a standardized patient recruitment application process available to the public to provide equal opportunity to the community to participate.	3a. The director of the TCOM simulation center has prepared a draft application and text for inclusion on a public Website that is being created by the UNTHSC webmaster. The final documents and application/appointment process will be submitted for legal review and to the institutional compliance officer to assure compliance with UNTHSC and UNT System policies.	Don Peska, Dean of TCOM	1/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-403 HSC	Governance and Regulatory Compliance	Texas College of Osteopathic Medicine Financial Review	UNTHSC	6.Prior Year Balance Roll Forward Error Prior year budget balance from FY2015 did not roll forward to FY2016. Specifically, a budget balance of $200,000 at the end of FY2015, related to Department ID 79130-Ruch Endowment Fund, did not roll forward to FY2016. As a result, the FY2016 Q1 Quarterly Budget Report was understated by $200,000. This is a restricted fund, therefore can only be utilized in accordance to provisions of the donor agreement. This balance was identified and addressed during this audit.	Moderate	Recommendation for the Vice President of Finance and Planning and UNT System Senior Associate Controller: 6.1.a.Work with the UNT System Controller's Office to develop procedures to ensure budget balances at year-end are reconciled to the General Ledger and any discrepancies identified are addressed.	1a. The Budget Office of the Health Science Center will work with UNT System Controller's Office to develop procedures to reconcile the Commitment Control Ledger and the General Ledger. These procedures will include a mechanism for identifying discrepancies between the two ledgers and a process to align roll forward budget balances with their proper amount.	Geoffrey Scarpelli, Vice President of Finance and Planning and Paula Welch, Senior Associate Controller for UNTHSC	10/31/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	1. Budgeting Model Currently, UNTHSC utilizes an incremental budget model, in which budget allocations are based upon the funding levels of the previous years. However, the model is not sufficient to ensure allocated amounts are adequate based on business needs and to achieve institutional goals and initiatives. In addition, although UNTHSC has operating budget guidelines, there are no formalized principles. Budget principles help create overarching values for prioritization and resource allocation which management adhere to as the budget is developed. Furthermore, policies and procedures are not sufficiently developed to clarify and crystalize the intent behind how the University will manage its financial resources. We specifically noted that there were significant unspent balances in both FY2015 to FY2016. Specifically, Tobacco Funds had beginning budget balances of $88,879 and $73,750 and expenses of $3,634 and $391 during FY2015 and FY2016 respectively. Similarly, Designated Tuition funds and Designated Fee Funds categories received additional budget allocation in FY2016 and FY2016 despite having significant carryover amounts from prior years. This issue was also identified in School of Public Health (Unit Specific Management Control Review) Audit No. 16-022 HSC and in Texas College of Osteopathic Medicine Financial Review Audit No. 17-403.	High	Recommendations to the UNTHSC President and Executive Vice President for Finance & Chief Financial Officer: 1.1.a. Review and assess alternative budget models and adopt a model that aligns with institutional goals and initiatives.	1a. The Health Science Center (HSC) will establish a budget advisory committee to review and assess various ways to budget and to provide recommendations regarding the underlining principles and procedures to the President's cabinet. The President's cabinet will discuss and determine the best course of action in budgeting for HSC, with the implementation of the revised budget model occurring in FY 2018 for the FY 2019 budget process. This budgeting model will be completed by September 30, 2017.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	9/30/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	1. Budgeting Model Currently, UNTHSC utilizes an incremental budget model, in which budget allocations are based upon the funding levels of the previous years. However, the model is not sufficient to ensure allocated amounts are adequate based on business needs and to achieve institutional goals and initiatives. In addition, although UNTHSC has operating budget guidelines, there are no formalized principles. Budget principles help create overarching values for prioritization and resource allocation which management adhere to as the budget is developed. Furthermore, policies and procedures are not sufficiently developed to clarify and crystalize the intent behind how the University will manage its financial resources. We specifically noted that there were significant unspent balances in both FY2015 to FY2016. Specifically, Tobacco Funds had beginning budget balances of $88,879 and $73,750 and expenses of $3,634 and $391 during FY2015 and FY2016 respectively. Similarly, Designated Tuition funds and Designated Fee Funds categories received additional budget allocation in FY2016 and FY2016 despite having significant carryover amounts from prior years. This issue was also identified in School of Public Health (Unit Specific Management Control Review) Audit No. 16-022 HSC and in Texas College of Osteopathic Medicine Financial Review Audit No. 17-403.	High	Recommendations to the UNTHSC President and Executive Vice President for Finance & Chief Financial Officer: 1.1.b. Develop institutional principles, policies and procedures.	1b. Based on the determination by the President's cabinet, budget principles, policy and procedures will be developed which support the accomplishment of the HSC objectives and initiatives consistent with the strategic plan. The proposed budget policy will be submitted to the Office of General Counsel (OGC) by October 5, 2017.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	10/5/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2017	17-401 HSC	Governance and Regulatory Compliance	Graduate School of Biomedical Sciences Review	UNTHSC	1. Budgeting Model Currently, UNTHSC utilizes an incremental budget model, in which budget allocations are based upon the funding levels of the previous years. However, the model is not sufficient to ensure allocated amounts are adequate based on business needs and to achieve institutional goals and initiatives. In addition, although UNTHSC has operating budget guidelines, there are no formalized principles. Budget principles help create overarching values for prioritization and resource allocation which management adhere to as the budget is developed. Furthermore, policies and procedures are not sufficiently developed to clarify and crystalize the intent behind how the University will manage its financial resources. We specifically noted that there were significant unspent balances in both FY2015 to FY2016. Specifically, Tobacco Funds had beginning budget balances of $88,879 and $73,750 and expenses of $3,634 and $391 during FY2015 and FY2016 respectively. Similarly, Designated Tuition funds and Designated Fee Funds categories received additional budget allocation in FY2016 and FY2016 despite having significant carryover amounts from prior years. This issue was also identified in School of Public Health (Unit Specific Management Control Review) Audit No. 16-022 HSC and in Texas College of Osteopathic Medicine Financial Review Audit No. 17-403.	High	Recommendations to the UNTHSC President and Executive Vice President for Finance & Chief Financial Officer: 1.1.c. Communicate newly developed principles, policies and procedures to pertinent employees. Management should consider posting these documents on the UNTHSC website.	1c. Once developed, the proposed budget policy will be submitted to OGC for approval by October 5, 2017 and once OGC approves, then the budget policy and procedures will be communicated to the employees and posted on the UNTHSC website.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	10/5/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-303 UNT	Governance and Regulatory Compliance	Student Managed Investment Fund (SMIF)	UNT	1. Broker cost and services evaluation A broker services evaluation was not performed since appointment of Fidelity as the investment broker as required by the MOU. The Fidelity broker services have not been re-evaluated since establishing the account in 2008 as required by Section 9-2 of the MOU. The MOU requires the SIG under the supervision of faculty to "search for and retain the discount broker offering the lowest commission rates commensurate with the level and quality of service required." Risk/Impact: ☑ Without performing a periodic broker service evaluation, the SIG may not identify more profitable service offerings from other investment brokers in the event of changes in rates or service offerings in the market.	Low	1.1.a.The SIG should implement a documented Policy & process for periodically evaluating the cost and benefits of the investment broker.	1a. Because of the small balance in the fund and the fact that the fund is currently with a leading low cost broker (Fidelity), the probability of acquiring better service for less cost seems unlikely. Regardless, the SIG shall implement and document a process for periodically evaluating the cost and benefits of the current broker compared to other options in the market.	SIG Board of Directors	Exp. Impl. Date: 12/31/2017 Revised Impl. Date: 03/31/2018	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-310 DAL	Governance and Regulatory Compliance	Scholarships Review	UNT Dallas	1. Overall Governance of Scholarships Opportunities exist for strengthening internal control processes related to the management of scholarships. Donations are received by various departments at UNT Dallas (including UNT Dallas College of Law). If the funds are received by any department other than Financial Aid & Scholarships to be awarded to students, an authorization form is filled out and sent to the UNT Dallas' Financial Aid & Scholarships office. While Institutional scholarship decisions are automated, and External scholarships are selected by the donor and passed through the system from the donor to the students, Donor scholarships are backed by a written gift agreement outlining the use of the funds. Note: Management was aware of concerns around Scholarship Committee and Sharing of Information and requested that the review specifically address these areas. See below for details on the observations related to the management of scholarships I. Scholarship Compliance Through review of documentation for a sample of 20 students (out of 1,263) receiving various scholarships and awards in FY16, our testing identified the following (refer to bullets a. – e. for details): a. One donor scholarship application (Fund# 240776) does not meet the criteria as outlined in the MOU. The MOU requires two letters of recommendation, a minimum GPA of 3.0, an on-campus interview, and need for financial assistance. However, the application only requires one letter of recommendation, a 2.25 minimum GPA, and does not mention an on-campus interview or need for financial assistance. The application also requires additional criterion, a personal statement, not included in the MOU. The review disclosed that at least one student, who was awarded this scholarship in the	Moderate	1.1.a. Financial Aid & Scholarships should work with Advancement to update the incorrect application criteria for Fund# 240776 to be in alignment with the MOU and consider removing the additional criteria or creating an addendum to the original MOU.	1a. Director of Financial Aid has been hired effective 8/28/2017. Also, funding has been allocated to hire an Accountant focused on Scholarships, Financial Aid, and gift funds. Additionally, management is in the process of creating a general scholarship committee, updating application criteria to be in alignment with respective MOUs, and developing necessary processes and procedures and policy if applicable based on the study of best practices.	Stephanie Holley, VP for Student Access & Success	9/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-310 DAL	Governance and Regulatory Compliance	Scholarships Review	UNT Dallas	1. Overall Governance of Scholarships Opportunities exist for strengthening internal control processes related to the management of scholarships. Donations are received by various departments at UNT Dallas (including UNT Dallas College of Law). If the funds are received by any department other than Financial Aid & Scholarships to be awarded to students, an authorization form is filled out and sent to the UNT Dallas' Financial Aid & Scholarships office. While Institutional scholarship decisions are automated, and External scholarships are selected by the donor and passed through the system from the donor to the students, Donor scholarships are backed by a written gift agreement outlining the use of the funds. Note: Management was aware of concerns around Scholarship Committee and Sharing of Information and requested that the review specifically address these areas. See below for details on the observations related to the management of scholarships I. Scholarship Compliance Through review of documentation for a sample of 20 students (out of 1,263) receiving various scholarships and awards in FY16, our testing identified the following (refer to bullets a. – e. for details): a. One donor scholarship application (Fund# 240776) does not meet the criteria as outlined in the MOU. The MOU requires two letters of recommendation, a minimum GPA of 3.0, an on-campus interview, and need for financial assistance. However, the application only requires one letter of recommendation, a 2.25 minimum GPA, and does not mention an on-campus interview or need for financial assistance. The application also requires additional criterion, a personal statement, not included in the MOU. The review disclosed that at least one student, who was awarded this scholarship in the	Moderate	1.1.b. UNT Dallas should establish a review process for the recommended scholarship committee to ensure that awarded scholarships and scholarship applications are in compliance with established MOUs. Additionally, Advancement should consider removing the additional criteria or creating an addendum to the original MOU for Fund# 240003.	1b. Director of Financial Aid has been hired effective 8/28/2017. Also, funding has been allocated to hire an Accountant focused on Scholarships, Financial Aid, and gift funds. Additionally, management is in the process of creating a general scholarship committee, updating application criteria to be in alignment with respective MOUs, and developing necessary processes and procedures and policy if applicable based on the study of best practices.	Stephanie Holley, VP for Student Access & Success	9/1/2018	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-310 DAL	Governance and Regulatory Compliance	Scholarships Review	UNT Dallas	1. Overall Governance of Scholarships Opportunities exist for strengthening internal control processes related to the management of scholarships. Donations are received by various departments at UNT Dallas (including UNT Dallas College of Law). If the funds are received by any department other than Financial Aid & Scholarships to be awarded to students, an authorization form is filled out and sent to the UNT Dallas' Financial Aid & Scholarships office. While Institutional scholarship decisions are automated, and External scholarships are selected by the donor and passed through the system from the donor to the students, Donor scholarships are backed by a written gift agreement outlining the use of the funds. Note: Management was aware of concerns around Scholarship Committee and Sharing of Information and requested that the review specifically address these areas. See below for details on the observations related to the management of scholarships I. Scholarship Compliance Through review of documentation for a sample of 20 students (out of 1,263) receiving various scholarships and awards in FY16, our testing identified the following (refer to bullets a. – e. for details): a. One donor scholarship application (Fund# 240776) does not meet the criteria as outlined in the MOU. The MOU requires two letters of recommendation, a minimum GPA of 3.0, an on-campus interview, and need for financial assistance. However, the application only requires one letter of recommendation, a 2.25 minimum GPA, and does not mention an on-campus interview or need for financial assistance. The application also requires additional criterion, a personal statement, not included in the MOU. The review disclosed that at least one student, who was awarded this scholarship in the	Moderate	1.1.c. Financial Aid & Scholarships should evaluate the date at which the automated packaging plan is initiated and/or implement a system of reviewing all open/current recipients of renewable awards to verify eligibility.	1c. Director of Financial Aid has been hired effective 8/28/2017. Also, funding has been allocated to hire an Accountant focused on Scholarships, Financial Aid, and gift funds. Additionally, management is in the process of creating a general scholarship committee, updating application criteria to be in alignment with respective MOUs, and developing necessary processes and procedures and policy if applicable based on the study of best practices.	Stephanie Holley, VP for Student Access & Success	9/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-310 DAL	Governance and Regulatory Compliance	Scholarships Review	UNT Dallas	1. Overall Governance of Scholarships Opportunities exist for strengthening internal control processes related to the management of scholarships. Donations are received by various departments at UNT Dallas (including UNT Dallas College of Law). If the funds are received by any department other than Financial Aid & Scholarships to be awarded to students, an authorization form is filled out and sent to the UNT Dallas' Financial Aid & Scholarships office. While Institutional scholarship decisions are automated, and External scholarships are selected by the donor and passed through the system from the donor to the students, Donor scholarships are backed by a written gift agreement outlining the use of the funds. Note: Management was aware of concerns around Scholarship Committee and Sharing of Information and requested that the review specifically address these areas. See below for details on the observations related to the management of scholarships I. Scholarship Compliance Through review of documentation for a sample of 20 students (out of 1,263) receiving various scholarships and awards in FY16, our testing identified the following (refer to bullets a. – e. for details): a. One donor scholarship application (Fund# 240776) does not meet the criteria as outlined in the MOU. The MOU requires two letters of recommendation, a minimum GPA of 3.0, an on-campus interview, and need for financial assistance. However, the application only requires one letter of recommendation, a 2.25 minimum GPA, and does not mention an on-campus interview or need for financial assistance. The application also requires additional criterion, a personal statement, not included in the MOU. The review disclosed that at least one student, who was awarded this scholarship in the	Moderate	1.1.d. Financial Aid & Scholarships should perform a review of students who are eligible for scholarships based on enrollment in a second 8- week mini-mester after the respective "Last Day to Drop" to make sure they still meet eligibility requirements. Additionally, Financial Aid & Scholarships should consider withholding disbursement of funds until after this date or recollecting the funds if the class is dropped before this date.	1d. Director of Financial Aid has been hired effective 8/28/2017. Also, funding has been allocated to hire an Accountant focused on Scholarships, Financial Aid, and gift funds. Additionally, management is in the process of creating a general scholarship committee, updating application criteria to be in alignment with respective MOUs, and developing necessary processes and procedures and policy if applicable based on the study of best practices.	Stephanie Holley, VP for Student Access & Success	9/1/2018	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-310 DAL	Governance and Regulatory Compliance	Scholarships Review	UNT Dallas	1. Overall Governance of Scholarships Opportunities exist for strengthening internal control processes related to the management of scholarships. Donations are received by various departments at UNT Dallas (including UNT Dallas College of Law). If the funds are received by any department other than Financial Aid & Scholarships to be awarded to students, an authorization form is filled out and sent to the UNT Dallas' Financial Aid & Scholarships office. While Institutional scholarship decisions are automated, and External scholarships are selected by the donor and passed through the system from the donor to the students, Donor scholarships are backed by a written gift agreement outlining the use of the funds. Note: Management was aware of concerns around Scholarship Committee and Sharing of Information and requested that the review specifically address these areas. See below for details on the observations related to the management of scholarships I. Scholarship Compliance Through review of documentation for a sample of 20 students (out of 1,263) receiving various scholarships and awards in FY16, our testing identified the following (refer to bullets a. – e. for details): a. One donor scholarship application (Fund# 240776) does not meet the criteria as outlined in the MOU. The MOU requires two letters of recommendation, a minimum GPA of 3.0, an on-campus interview, and need for financial assistance. However, the application only requires one letter of recommendation, a 2.25 minimum GPA, and does not mention an on-campus interview or need for financial assistance. The application also requires additional criterion, a personal statement, not included in the MOU. The review disclosed that at least one student, who was awarded this scholarship in the	Moderate	1.1.e. Financial Aid & Scholarships should evaluate how many individuals should have access to the disbursement override function (i.e. Director and a delegate), restrict disbursement override access to appropriate personnel as necessary, and consider requiring a second level of approval for manual overrides.	1e. Director of Financial Aid has been hired effective 8/28/2017. Also, funding has been allocated to hire an Accountant focused on Scholarships, Financial Aid, and gift funds. Additionally, management is in the process of creating a general scholarship committee, updating application criteria to be in alignment with respective MOUs, and developing necessary processes and procedures and policy if applicable based on the study of best practices.	Stephanie Holley, VP for Student Access & Success	9/1/2018	Closed

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Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-302 HSC	Governance and Regulatory Compliance	Financial Review of UNTHSC Reserves	UNTHSC	1. PeopleSoft Upgrade Several IT system-related issues have resulted from the recent PeopleSoft upgrade and subsequent chart of accounts conversion, causing HSC schools, colleges, and departments to ineffectively monitor their accounts. As part of the PeopleSoft system upgrade that went live on March 1, 2016, changes were made to the chart of accounts to accommodate new system functionality. The upgrade project experienced delays prior to going live, and the new chart of accounts was provided to schools, colleges, and departments with very little time to provide feedback and testing. Consequently, there was insufficient time to verify that all accounts were appropriate by department or to perform proper testing, and the upgrade went live with a significant amount of errors (as described below), creating confusion among the majority of users. For example, one concern was regarding significant delays in the reception of purchasing card transaction data. Since the PeopleSoft upgrade went live, departments, schools, and colleges sometimes did	Moderate	1.1.a. HSC should work with the UNT System Controller's Office to perform an analysis of financial and budget related information, including queries and tables from the reporting tools as well as the reporting capabilities of those tools, to identify the issue causing the errors in the budget reports and ensure alignment with the new version of PeopleSoft. Additionally, Finance and Planning should perform a detailed review of their chart of accounts to identify and resolve any errors that resulted from the PeopleSoft upgrade. Refer to the recommendations below for details: a. Finance & Planning should provide additional training to HSC personnel responsible for account management to increase understanding of the relevant account chart strings. Additionally, HSC should consider adding system controls (i.e. data input validation controls such as check digits or drop-down menus) to EIS or PeopleSoft to reduce the risk of human error in allocating fund balances.	1a. HSC Finance and Planning and the HSC System Controller's Office are currently developing curriculum to provide training for HSC departments to increase the understanding on how to use the accounting chart strings to effectively record departmental transactions. Currently, the EIS/PeopleSoft system has high level combination edits in place to validate accounting chart strings at a high level such as Fund Category and Fund. Drop down menus are also available when transactions are created online. Additionally, the HSC Finance & Planning Office and the HSC System	Geoffrey Scarpelli, Vice President for Planning, and Paula Welch, Associate Controller	8/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-302 HSC	Governance and Regulatory Compliance	Financial Review of UNTHSC Reserves	UNTHSC	1. PeopleSoft Upgrade Several IT system-related issues have resulted from the recent PeopleSoft upgrade and subsequent chart of accounts conversion, causing HSC schools, colleges, and departments to ineffectively monitor their accounts. As part of the PeopleSoft system upgrade that went live on March 1, 2016, changes were made to the chart of accounts to accommodate new system functionality. The upgrade project experienced delays prior to going live, and the new chart of accounts was provided to schools, colleges, and departments with very little time to provide feedback and testing. Consequently, there was insufficient time to verify that all accounts were appropriate by department or to perform proper testing, and the upgrade went live with a significant amount of errors (as described below), creating confusion among the majority of users. For example, one concern was regarding significant delays in the reception of purchasing card transaction data. Since the PeopleSoft upgrade went live, departments, schools, and colleges sometimes did	Moderate	Note: In previous Audit Inventory Appendixes, this recommendation was split into two making 6 recommendations for 17-302 HSC. It was combined into 1 rec (making 5 total recommendations) but this row is included so FY 2017 rec numbers do not change. 1.1.a. HSC should work with the UNT System Controller's Office to perform an analysis of financial and budget related information, including queries and tables from the reporting tools as well as the reporting capabilities of those tools, to identify the issue causing the errors in the budget reports and ensure alignment with the new version of PeopleSoft. Additionally, Finance and Planning should perform a detailed review of their chart of accounts to identify and resolve any errors that resulted from the PeopleSoft upgrade. Refer to the recommendations below for details: a. Finance & Planning should provide additional training to HSC personnel responsible for account management to increase understanding of the relevant account chart strings. Additionally, HSC should consider adding system controls (i.e. data input validation controls such as check digits or drop-down menus) to EIS or PeopleSoft to reduce the risk of human error in allocating fund balances.	1a. HSC Finance and Planning and the HSC System Controller's Office are currently developing curriculum to provide training for HSC departments to increase the understanding on how to use the accounting chart strings to effectively record departmental transactions. Currently, the EIS/PeopleSoft system has high level combination edits in place to validate accounting chart strings at a high level such as Fund Category and Fund. Drop down menus are also available when transactions are created online. Additionally, the HSC Finance & Planning Office and the HSC System	Geoffrey Scarpelli, Vice President for Planning, and Paula Welch, Associate Controller	8/31/2018	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-303 UNT	Governance and Regulatory Compliance	Student Managed Investment Fund (SMIF)	UNT	2. Documented policies and procedures Formally documented policies and procedures providing guidance on how day to day operations should be executed by the SIG do not exist. Although the SIG performs their day-to-day investment procedures following good practices, there is no documented procedure manuals to provide guidance to SIG members on executing day-to-day transactions. Due to the nature of the SIG and the regular turnover experienced with student members continuously changing, it would be beneficial for the day-to-day procedures to be formally documented in order to provide guidance to new members and serve as reference to current members when executing procedures, including executing transactions, preparing or reviewing the annual report, ensuring member meetings follow proper protocol, etc. Examples of areas that may benefit from documented procedures in addition to the comments listed above include: o The policies and procedures may help facilitate the preparation and review of the annual financial statements, including ensuring that the following	Low	2.1.a.The SIG should document their day to day controls and procedures in standard operating procedures to assist with training new SIG members or serve as reference to ensure actions are appropriately executed, including entering into purchase/sale transactions from inception to finalization, procedures followed during meetings, documenting meeting minutes, evaluating the investment broker as well as preparing/reviewing the annual report.	1a.SIG shall formalize and adopt checklists and/or flow charts to provide guidelines to the SIG for day-to-day activities including meeting related procedures, trade approvals and evaluation of the SIG broker relationship.	SIG Board of Directors	Exp. Impl. Date: 12/31/2017 Revised Impl. Date: 03/31/2018	Closed

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Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-310 DAL	Governance and Regulatory Compliance	Scholarships Review	UNT Dallas	2. Management of Endowments UNT Dallas' process for creating/managing endowments and related gift agreements is not always consistent or in alignment with donor intent. Advancement has the primary responsibility for soliciting funds from donors and managing the ensuing relationships and endowments. When a donor agrees to provide funds for the University, Advancement and the donor first agree on whether the funds will be unrestricted or restricted. If the funds are unrestricted, they will be put into the appropriate bank account to be used at the University's discretion, which is typically on institutional scholarships. If the funds are restricted, Advancement develops an MOU or other gift agreement, and the funds are awarded to students as donor scholarships. Note: Management was aware of concerns around MOU Retention, Reporting, Endowment Corpus Amounts, and Unused Endowment Funds and requested that the review specifically address these areas. See below for details on the observations related to the management of endowments: I. MOU Retention	Moderate	2.1.a. UNT Dallas should utilize the recommended general scholarship committee to perform a review of all existing and future endowments to ensure that appropriate documentation (including scholarship criteria) is retained and reflects the current state of the agreement.	1a. Management will develop procedures necessary for improved accountability that includes templates for MOUs, and retention instructions. Final expenditure report was submitted to AT&T regarding Early College High School programming. The report was accepted by AT&T on June 1, 2017. On, 10/27/2017, the CFO approved funding transfers necessary to correct the corpus balances in the two impacted endowment funds. Management will work with the donor for Fund# 240003 to make sure that accurate documentation is in place to reflect the current endowment balance. Unused endowment funds will be disbursed in accordance with the MOU.	Dr. Monica Williams, VP for University Advancement	12/31/2018	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-310 DAL	Governance and Regulatory Compliance	Scholarships Review	UNT Dallas	2. Management of Endowments UNT Dallas' process for creating/managing endowments and related gift agreements is not always consistent or in alignment with donor intent. Advancement has the primary responsibility for soliciting funds from donors and managing the ensuing relationships and endowments. When a donor agrees to provide funds for the University, Advancement and the donor first agree on whether the funds will be unrestricted or restricted. If the funds are unrestricted, they will be put into the appropriate bank account to be used at the University's discretion, which is typically on institutional scholarships. If the funds are restricted, Advancement develops an MOU or other gift agreement, and the funds are awarded to students as donor scholarships. Note: Management was aware of concerns around MOU Retention, Reporting, Endowment Corpus Amounts, and Unused Endowment Funds and requested that the review specifically address these areas. See below for details on the observations related to the management of endowments: I. MOU Retention	Moderate	2.2.a. UNT Dallas should utilize the recommended general scholarship committee to perform continuous monitoring of endowment account financial activity through the review detailed in the above recommendation.	2a. Management will develop procedures necessary for improved accountability that includes templates for MOUs, and retention instructions. Final expenditure report was submitted to AT&T regarding Early College High School programming. The report was accepted by AT&T on June 1, 2017. On, 10/27/2017, the CFO approved funding transfers necessary to correct the corpus balances in the two impacted endowment funds. Management will work with the donor for Fund# 240003 to make sure that accurate documentation is in place to reflect the current endowment balance. Unused endowment funds will be disbursed in accordance with the MOU.	Dr. Monica Williams, VP for University Advancement	12/31/2018	Closed

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Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-310 DAL	Governance and Regulatory Compliance	Scholarships Review	UNT Dallas	2. Management of Endowments UNT Dallas' process for creating/managing endowments and related gift agreements is not always consistent or in alignment with donor intent. Advancement has the primary responsibility for soliciting funds from donors and managing the ensuing relationships and endowments. When a donor agrees to provide funds for the University, Advancement and the donor first agree on whether the funds will be unrestricted or restricted. If the funds are unrestricted, they will be put into the appropriate bank account to be used at the University's discretion, which is typically on institutional scholarships. If the funds are restricted, Advancement develops an MOU or other gift agreement, and the funds are awarded to students as donor scholarships. Note: Management was aware of concerns around MOU Retention, Reporting, Endowment Corpus Amounts, and Unused Endowment Funds and requested that the review specifically address these areas. See below for details on the observations related to the management of endowments: I. MOU Retention	Moderate	2.3.a. UNT Dallas Financial Reporting should transfer funds from the University or the spendable portion of the respective endowments to increase the endowments' corpus amounts to the appropriate amounts as defined in the MOUs. Additionally, UNT Dallas should work with the donor for Fund# 240003 to ensure that the remaining pledged amount of $400,000 is received, and an up-to-date agreement is in place detailing the donated funds, including amounts and use of funds. Future decisions on this matter should be made through collaboration of the recommended scholarship committee.	3a. Management will develop procedures necessary for improved accountability that includes templates for MOUs, and retention instructions. Final expenditure report was submitted to AT&T regarding Early College High School programming. The report was accepted by AT&T on June 1, 2017. On, 10/27/2017, the CFO approved funding transfers necessary to correct the corpus balances in the two impacted endowment funds. Management will work with the donor for Fund# 240003 to make sure that accurate documentation is in place to reflect the current endowment balance. Unused endowment funds will be disbursed in accordance with the MOU.	Dr. Monica Williams, VP for University Advancement	12/31/2018	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-310 DAL	Governance and Regulatory Compliance	Scholarships Review	UNT Dallas	2. Management of Endowments UNT Dallas' process for creating/managing endowments and related gift agreements is not always consistent or in alignment with donor intent. Advancement has the primary responsibility for soliciting funds from donors and managing the ensuing relationships and endowments. When a donor agrees to provide funds for the University, Advancement and the donor first agree on whether the funds will be unrestricted or restricted. If the funds are unrestricted, they will be put into the appropriate bank account to be used at the University's discretion, which is typically on institutional scholarships. If the funds are restricted, Advancement develops an MOU or other gift agreement, and the funds are awarded to students as donor scholarships. Note: Management was aware of concerns around MOU Retention, Reporting, Endowment Corpus Amounts, and Unused Endowment Funds and requested that the review specifically address these areas. See below for details on the observations related to the management of endowments: I. MOU Retention	Moderate	2.4.a. UNT Dallas should create and utilize gift agreement templates for MOUs as well as letter agreements and include guidelines establishing authority for updating and/or changing terms to make gift agreement documentation more efficient and consistent across all newly established endowments. Additionally, Advancement should consider working with current donors to add the update guidelines to established agreements.	4a. Management will develop procedures necessary for improved accountability that includes templates for MOUs, and retention instructions. Final expenditure report was submitted to AT&T regarding Early College High School programming. The report was accepted by AT&T on June 1, 2017. On, 10/27/2017, the CFO approved funding transfers necessary to correct the corpus balances in the two impacted endowment funds. Management will work with the donor for Fund# 240003 to make sure that accurate documentation is in place to reflect the current endowment balance. Unused endowment funds will be disbursed in accordance with the MOU.	Dr. Monica Williams, VP for University Advancement	12/31/2018	Closed

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Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-302 HSC	Governance and Regulatory Compliance	Financial Review of UNTHSC Reserves	UNTHSC	3. Interdepartmental Communication and Policy There are communication and information gaps between Finance & Planning, the Controller's Office, and the schools/colleges/departments; and there is not a clear delineation of responsibilities and authority for the management of revenue-generating activities and related accounts. I. Sharing of Information Finance & Planning is not always updated by individual schools, colleges, and departments on the receipt of funds coming from external revenue streams or agreements that are entered into directly between the school/college/department and the outside party. As a result, Finance & Planning does not currently have complete awareness of revenue-generating activities as well as balances of excess revenues within schools, colleges, and departments. Additionally, it is not currently clear to all parties within HSC as to which account balances roll forward or how excess revenues can be utilized. This confusion is partially	Moderate	3.1.a. Finance & Planning should work with each school/college/department as well as HSC management to establish a system of communication on a periodic basis (i.e. annually in conjunction with budget meetings) in which schools, colleges, and departments report account information and balances from revenue generating activities to Finance & Planning and receive pertinent information from Finance & Planning on all departmental accounts. Additionally, HSC Office of Finance should work with UNT System Office of the Vice Chancellor for Finance to implement a formal review and approval process for establishing revenue-generating activities that would include providing guidance on how excess revenues will be determined for departmental	1a. HSC Finance and Planning will worth with Contract Administration to develop procedures to ensure activities that generate revenue are forwarded to HSC Finance and Planning to ensure these activities are properly established within PeopleSoft, including providing guidance to departments on the proper use of revenues generated from the activity. Additionally, HSC Finance and Planning has initiated a process to work with all areas of the institution to account for revenue generating activities in order to account for these activities accurately and ensure the revenue is used in accordance with their intended purpose.	Geoffrey Scarpelli, Vice President for Finance and Planning	8/31/2018	Closed

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Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-302 HSC	Governance and Regulatory Compliance	Financial Review of UNTHSC Reserves	UNTHSC	3. Interdepartmental Communication and Policy There are communication and information gaps between Finance & Planning, the Controller's Office, and the schools/colleges/departments; and there is not a clear delineation of responsibilities and authority for the management of revenue-generating activities and related accounts. I. Sharing of Information Finance & Planning is not always updated by individual schools, colleges, and departments on the receipt of funds coming from external revenue streams or agreements that are entered into directly between the school/college/department and the outside party. As a result, Finance & Planning does not currently have complete awareness of revenue-generating activities as well as balances of excess revenues within schools, colleges, and departments. Additionally, it is not currently clear to all parties within HSC as to which account balances roll forward or how excess revenues can be utilized. This confusion is partially	Moderate	3.2.a. HSC Office of Finance should work with UNT System Office of the Vice Chancellor for Finance to develop and formally document policies and procedures around the collection and management of excess revenues, including, but not limited to, the recommended revenue-generating activity approval process, the creation of institutional or departmental accounts, and the use of funds.	2a. HSC Finance and Planning will develop procedures related to the availability and use of carryforward balances generated by UNTHSC departments and faculty. In addition, HSC Finance and Planning will work with the UNT System Budget and Controller's Office to ensure any use of carry-forward balances are reported and utilized in accordance with the HSC guidelines.	Geoffrey Scarpelli, Vice President for Finance and Planning	8/31/2018	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-303 UNT	Governance and Regulatory Compliance	Student Managed Investment Fund (SMIF)	UNT	3. SMIF fund designation The SMIF designation was not followed within all official SIG documents as required by the MOU. References to the SMIF within the Annual report and OrgSync (the official Student organization website), designated the SMIF as "The Cloud Fund" instead of "The Colonel Guy M. Cloud, junior and Patricia Cloud Student Managed Investment Fund" as required by section 2 of the MOU. Risk/Impact: ⬛ Donors may demand the return of their donated funds if the fund designation is not used appropriately on official communications.	Low	3.1.a. The SIG supported by faculty, should implement procedures to ensure appropriate guidance is in place when referring to the SMIF in official SIG documents. This should also be considered as part of the review of the SIG documentation prior to finalization.	1a. The SIG Board of Directors will ensure as part of their review that official reports and documents of the SIG will refer to the full official name of the fund. This will also be included in the documented procedures referred to at Comment #2 above.	SIG Board of Directors	Exp. Impl. Date: 12/31/2017 Revised Impl. Date: 03/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-310 DAL	Governance and Regulatory Compliance	Scholarships Review	UNT Dallas	3. UNT Dallas Foundation Processes There are opportunities for the UNT Dallas Foundation to enhance current processes to help manage endowment funds in alignment with University guidelines, including processes and policies over the monitoring of donations and compliance with established requirements. Donations are made to either UNT Dallas or The UNT Dallas Foundation and are put into the respective bank account until the funds are awarded to a selected recipient. As the University does not have 501(c)(3) status, the majority of donations are made out to the UNT Dallas Foundation. The UNT Dallas Foundation deposits the funds into its Comerica bank account and distributes it to UNT Dallas on a periodic basis. As the VP of Advancement is also the President of the UNT Dallas Foundation, the responsibilities related to endowment and scholarship processes are shared and managed similarly. This structure is more common in smaller institutions, and the responsibilities of the parties involved are outlined in the agreements established between the University and the UNT Dallas Foundation. Furthermore, Advancement uses Raiser's Edge to record donor information, including corresponding donations. See below for details on the observations related to the UNT Dallas Foundation processes: I. Gift and Donation Monitoring As gifts and donations are received by the UNT Dallas Foundation and input/recorded into the Raiser's Edge system, the actual funds are deposited into a Comerica bank account or the Communities Foundation of Texas ("CFT"). However, a periodic reconciliation is currently not performed to verify that all funds received are completely and accurately deposited in their respective accounts. Additionally, Advancement does not currently have designated	Moderate	3.1.a. Advancement and the UNT Dallas Foundation should implement a system of reconciling amounts donated in the Raiser's Edge system to what is held in the Comerica bank account as well as the CFT. Additionally, Advancement should consider the need for additional personnel to assist with the tracking of donations and the management of Raiser's Edge.	1a. Funding has been allocated to hire an accountant focused on Scholarships, Financial Aid, and gift funds. They will be responsible for regular reconciliations of funds received by the UNT Dallas Office of University Advancement. Additionally, existing policies related to scholarships and endowments will be reviewed for compliance and office procedures will be developed for new processes as needed.	Dr. Monica Williams, VP for University Advancement	9/1/2018	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-310 DAL	Governance and Regulatory Compliance	Scholarships Review	UNT Dallas	3. UNT Dallas Foundation Processes There are opportunities for the UNT Dallas Foundation to enhance current processes to help manage endowment funds in alignment with University guidelines, including processes and policies over the monitoring of donations and compliance with established requirements. Donations are made to either UNT Dallas or The UNT Dallas Foundation and are put into the respective bank account until the funds are awarded to a selected recipient. As the University does not have 501(c)(3) status, the majority of donations are made out to the UNT Dallas Foundation. The UNT Dallas Foundation deposits the funds into its Comerica bank account and distributes it to UNT Dallas on a periodic basis. As the VP of Advancement is also the President of the UNT Dallas Foundation, the responsibilities related to endowment and scholarship processes are shared and managed similarly. This structure is more common in smaller institutions, and the responsibilities of the parties involved are outlined in the agreements established between the University and the UNT Dallas Foundation. Furthermore, Advancement uses Raiser's Edge to record donor information, including corresponding donations. See below for details on the observations related to the UNT Dallas Foundation processes: I. Gift and Donation Monitoring As gifts and donations are received by the UNT Dallas Foundation and input/recorded into the Raiser's Edge system, the actual funds are deposited into a Comerica bank account or the Communities Foundation of Texas ("CFT"). However, a periodic reconciliation is currently not performed to verify that all funds received are completely and accurately deposited in their respective accounts. Additionally, Advancement does not currently have designated	Moderate	3.2.a The UNT Dallas Foundation should develop and formally document a policy outlining distribution procedures and work with UNT Dallas management to review/update established policies and procedures on an annual basis. Additionally, the UNT Dallas Foundation should review UNT Dallas' Affiliated Entity policy and ensure compliance with all required responsibilities.	2a. Funding has been allocated to hire an accountant focused on Scholarships, Financial Aid, and gift funds. They will be responsible for regular reconciliations of funds received by the UNT Dallas Office of University Advancement. Additionally, existing policies related to scholarships and endowments will be reviewed for compliance and office procedures will be developed for new processes as needed.	Dr. Monica Williams, VP for University Advancement	9/1/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-302 HSC	Governance and Regulatory Compliance	Financial Review of UNTHSC Reserves	UNTHSC	1. PeopleSoft Upgrade Several IT system-related issues have resulted from the recent PeopleSoft upgrade and subsequent chart of accounts conversion, causing HSC schools, colleges, and departments to ineffectively monitor their accounts. As part of the PeopleSoft system upgrade that went live on March 1, 2016, changes were made to the chart of accounts to accommodate new system functionality. The upgrade project experienced delays prior to going live, and the new chart of accounts was provided to schools, colleges, and departments with very little time to provide feedback and testing. Consequently, there was insufficient time to verify that all accounts were appropriate by department or to perform proper testing, and the upgrade went live with a significant amount of errors (as described below), creating confusion among the majority of users. For example, one concern was regarding significant delays in the reception of purchasing card transaction data. Since the PeopleSoft upgrade went live, departments, schools, and colleges sometimes did	Moderate	1.1.b. The OGCM should work with Student Accounting to identify all tuition/fees and stipend expenses that were incorrectly converted to Grant/Scholarship expenses as part of the PeopleSoft upgrade and perform adjusting entries as needed.	2b. OGCM has worked with accounting and completed the coding correction journals for the 12 identified errors. In addition, 90 miscoded accounts were discovered on other ProjIDs. Those correction journals to reclass to 51629 have been completed.	LeAnn Forsberg, Assistant Vice President for Research Administration (OGCM)	10/25/2017	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-302 HSC	Governance and Regulatory Compliance	Financial Review of UNTHSC Reserves	UNTHSC	2. Contract Setup and Monitoring There are insufficient, detective controls in place for monitoring the revenue recognized as well as the expenses incurred in HSC's IT systems against the agreement terms. Contracts and Grants resulting from externally-sponsored projects at HSC are managed by the Office of Grant and Contract Management ("OGCM") in the Grants Module in PeopleSoft. The OGCM uploads the terms from the respective agreement into PeopleSoft, and the applicable files are provided to the Principal Investigator ("PI"). The PIs are very involved with the specific grants and discuss terms during the Project Initiation Meetings as they are expected to have a good understanding of the allowable expenses and revenue to be received. Furthermore, there are fixed rate agreements as well as cost reimbursement agreements, for which payments are received from the sponsor as expenses are incurred. Unless otherwise stated, a standard 46% Fixed and Administrative costs ("F&A") allocation is used, which is part of the contract terms	Moderate	2.1.a.The OGCM should review the agreement for the project that was set up with an incorrect F&A rate, identify the correct amount to be applied as F&A, and perform a manual correction to resolve the inaccurately allocated F&A costs in accordance with the agreement Additionally, the OGCM should establish a system of reviewing and approving sponsored projects set up in PeopleSoft through comparison of configurations to actual contract terms.	1a. The award documents for each year did not have an overhead rate or base to calculate F&A. Only a flat dollar amount, which was different each year, was awarded. Prior to conversion, OGCM managed that unusual F&A process through one time manual entries at the end of each award year. During conversion the award was changed to have an 8% rate and set up for automated capture each month. OGCM has corrected the set up that occurred during conversion and manually captured the final year of F&A.	LeAnn Forsberg, Assistant Vice President for Research Administration (OGCM)	10/25/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-303 UNT	Governance and Regulatory Compliance	Student Managed Investment Fund (SMIF)	UNT	4. Financial reporting and timeliness The SIG annual report was not finalized within the 6 week timeframe as required by the SIG Bylaws. The SIG Accounting Committee did not finalized the 2016 SIG annual report within the allowed 6 weeks after December 31, 2016 as required by Article IX, section B(c) of the SIG By-Laws. The annual report was finalized on February 16, 2016 which is one week after the required due date. This constitutes an improvement of approximately 6 weeks compared to the prior year; however, further improvement is required by the SIG Accounting Committee to ensure that they achieve compliance with the SIG By-Laws. The Chair of the Department of Finance, Insurance, Real Estate and Law consistently provided reminders to the SIG regarding due dates for the quarterly reports and annual report. Risk/Impact: ☐ The SIG Accounting Committee is not compliant with article IX, section B(c) of the SIG Bylaws.	Low	4.1.a. The SIG should document and implement procedures to define and communicate the annual reporting deadline. This should also be communicated to the SIG Accounting Committee as part of their onboarding and training to ensure that the annual report is finalized and reviewed in a timely manner, including consideration for timely review.	1a. The SIG Faculty Advisor and Chair of FIREL will monitor compliance with the Bylaws and provide reminders to the SIG President to ensure that submission of the annual report is finalized on a timely basis. In addition, the procedures to be documented as referred to in comment #2 will include reference to the required timeframes for submission of the SIG annual report.	SIG Accounting Committee and SIG Board of Directors	5/31/2017	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-303 UNT	Governance and Regulatory Compliance	Student Managed Investment Fund (SMIF)	UNT	5. Meeting attendance Meeting attendance is taken using manual attendance forms that are distributed during the meeting, giving students the opportunity to add names of students that did not attend the meeting. The student member attendance at SIG meetings are taken making use of manual attendance forms. On an annual basis, this information is used to allocate course credits for students attending SIG meetings, based on their number of meetings attended and relevant enrolled courses. Risk/Impact: The usage of manual attendance forms gives students the opportunity to sign in on behalf of other students who did not attend the meeting, which may result in students receiving unearned course credits.	Low	5.1.a. The SIG in coordination with the FIREL chair should evaluate and, if viable, implement measures whereby meeting attendance can be taken either by swiping or scanning student IDs or manually verifying student IDs written on attendance forms.	1a. FIREL department chair will work with the SIG Board of Directors to enable the use of the current card swiping system implemented at UNT, for taking student attendance at SIG meetings and will also assist in training SIG officers on its use.	FIREL department chair in coordination with the SIG Board of Directors	Exp. Impl. Date: 12/31/2017 Revised Impl. Date: 03/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2017	16-303 UNT	Governance and Regulatory Compliance	UNT Endowments Internal Audit	UNT	Comment #1: Communication and Authority There are communication and information gaps between the UNT Foundation, Advancement, SFAS, and the Colleges/Departments; and there is not a clear delineation of responsibilities and authority for the management of university disbursement accounts. UNT has set up a taskforce to centralize the Scholarships process within the last year. However, during the course of fieldwork, IA noted several issues related to communication and responsibility, which has led to inconsistent disbursement processes across departments as well as a lack of sufficient information/training available for department personnel. Through interviews with Advancement, SFAS, and the sampled Colleges/Departments, IA identified several areas for improvement, including consistent communication between departments, as well as better defined authority and responsibilities in order to facilitate the related processes and help manage disbursement of endowment/scholarship funds appropriately. Refer to the following observations for further details: I. Management of Funds • There are disbursement accounts that have unusually high or increasing balances; however, they continue to receive distributions	NA	I. UNT should create a formal process for managing remaining balances in disbursement accounts and consider implementing a plan to cease distributions based on aging performed for each disbursement account's remaining balance. Additionally, UNT management should monitor the balances through the distribution of a university disbursement accounts report, addressed to the President of UNT, showing all disbursement account balances on a periodic basis.	I. Utilizing the new chart of accounts, UNT shall create a comprehensive report of all endowment/scholarship funds that shows the distribution of university disbursement account balances. Financial Aid and Scholarships will work in collaboration with Budget and Analytics, and Advancement, to develop the report. This report shall be generated monthly and distributed to the President, Divisional VP's, Deans and the Steering Committee. Each division and college shall designate a responsible party to review and reconcile the account balances. The Steering Committee (newly formed) shall monitor this activity, work to resolve issues, and escalate to division VP's and Deans as appropriate. I. The Division of Advancement has hired an Assistant Director of Donor Relations for Scholarship Stewardship and Compliance who will serve as a member of the university-wide team to create a formal process for managing balances in disbursement accounts.	Collaboration between Mike Mlinac, UNT Foundation President & CEO; Finley Graves, Provost and Vice President for Academic Affairs; David Wolf, Vice President for Advancement; Shannon Goodman, Vice President for Enrollment; and Bob Brown, Vice President for Finance and Administration	Exp. Impl. Date: 12/22/2017 Revised Impl. Date: 11/1/2018	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	16-303 UNT	Governance and Regulatory Compliance	UNT Endowments Internal Audit	UNT	Comment #1: Communication and Authority There are communication and information gaps between the UNT Foundation, Advancement, SFAS, and the Colleges/Departments; and there is not a clear delineation of responsibilities and authority for the management of university disbursement accounts. UNT has set up a taskforce to centralize the Scholarships process within the last year. However, during the course of fieldwork, IA noted several issues related to communication and responsibility, which has led to inconsistent disbursement processes across departments as well as a lack of sufficient information/training available for department personnel. Through interviews with Advancement, SFAS, and the sampled Colleges/Departments, IA identified several areas for improvement, including consistent communication between departments, as well as better defined authority and responsibilities in order to facilitate the related processes and help manage disbursement of endowment/scholarship funds appropriately. Refer to the following observations for further details: II. Sharing of Information • UNT Foundation provides confidential endowment account information to account-holders and their designated financial and	NA	II. UNT should ensure that all disbursement account managers in addition to the respective Deans, are included in communications, reporting, and discussions involving related endowments and scholarships.	II. The Division of Advancement, Enrollment, Academic Affairs, Finance and Administration, and the Foundation will work collaboratively with the university-wide team to ensure Deans and disbursement account managers receive appropriate communication regarding endowments and scholarships.	Collaboration between Mike Mlinac, UNT Foundation President & CEO; Finley Graves, Provost and Vice President for Academic Affairs; David Wolf, Vice President for Advancement; Shannon Goodman, Vice President for Enrollment; and Bob Brown, Vice President for Finance and Administration	12/22/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2017	16-303 UNT	Governance and Regulatory Compliance	UNT Endowments Internal Audit	UNT	Comment #1: Communication and Authority There are communication and information gaps between the UNT Foundation, Advancement, SFAS, and the Colleges/Departments; and there is not a clear delineation of responsibilities and authority for the management of university disbursement accounts. UNT has set up a taskforce to centralize the Scholarships process within the last year. However, during the course of fieldwork, IA noted several issues related to communication and responsibility, which has led to inconsistent disbursement processes across departments as well as a lack of sufficient information/training available for department personnel. Through interviews with Advancement, SFAS, and the sampled Colleges/Departments, IA identified several areas for improvement, including consistent communication between departments, as well as better defined authority and responsibilities in order to facilitate the related processes and help manage disbursement of endowment/scholarship funds appropriately. Refer to the following observations for further details: III. Donor Compliance • IA identified one out of 14 endowments sampled that was not in compliance with the requirements documented within the respective	NA	III - V. UNT should create a steering committee responsible for determining and implementing policies, processes, authority, and responsibility for various aspects related to managing scholarship and endowment awards and disbursement accounts. Specifically, UNT should consider implementation of an annual account-holder MOU-compliance certification letter and establishment of procedures for requiring Scholarship Committee Meeting Minutes as well as performing continuous monitoring of scholarship selections through review of the Minutes to ensure that MOUs are being followed appropriately and in alignment with donor wishes. The steering committee would also be responsible for 1) enhancement and distribution of existing policies and procedures to personnel responsible for managing endowment funds, 2) creating additional policies and procedures for internal reporting, and time limits/thresholds for accumulated unspent endowment distributions, 3) developing a detailed process flow document for the entire endowments process to be distributed to Colleges/Departments, and 4) implementation of formal endowment disbursement account training for all Colleges/Departments. Additionally, UNT should consider the use of new or existing software to assist in recording/monitoring the endowments process. For example, UNT should assess whether PeopleSoft 9.2 can be used to monitor transactions and balances as well as interface with the other established systems (i.e. Raiser's Edge in Advancement).	III. The Division of Enrollment has appointed the Executive Director of Financial Aid and Scholarships and the Director of Scholarships to serve as members on the recommended steering committee. III. - V. The Division of Advancement has hired an Assistant Director of Donor Relations for Scholarship Stewardship and Compliance who will serve as a member of the recommended steering committee, along with the Director of Donor Relations and the Assistant Vice President for Donor Relations and Advancement Services.	Collaboration between Mike Mlinac, UNT Foundation President & CEO; Finley Graves, Provost and Vice President for Academic Affairs; David Wolf, Vice President for Advancement; Shannon Goodman, Vice President for Enrollment; and Bob Brown, Vice President for Finance and Administration	Exp. Impl. Date: 12/22/2017 Revised Impl. Date: 1/31/2018	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	16-303 UNT	Governance and Regulatory Compliance	UNT Endowments Internal Audit	UNT	Comment #2: Incorrect Gift Agreement One out of the 14 MOUs sampled did not include all of the appropriate criteria in the revised gift agreement updated by the Office of Advancement. Advancement, responsible for donor solicitation as well as donor stewardship, revised a donor gift agreement for one sampled endowment in the College of Information in order to bring the gift agreement in alignment with current policy as the donor is deceased. However, the revisions made to the agreement did not include all of the required donor criteria from the original agreement, including GPA and career path requirements. Furthermore, the personnel responsible for the related disbursement account in the College of Information did not receive the updated gift agreement from Advancement. As a result, a review or reconciliation of the original and updated donor agreements to ensure that all criteria were appropriately transferred could not be performed.	NA	The Office of Advancement should update the incorrect donor gift agreement for the endowment in the College of Information to include the correct criteria. Also, Advancement should consider formally documenting policies and procedures related to updating or changing MOUs and other gift agreements, including a review process to ensure all details of the updated memo are captured appropriately.	The Director of Donor Relations is drafting a memo to address the conflicting documentation for the endowment in question and will formally document the correct spending criteria according to original donor intent. This memo will be distributed to all appropriate parties on campus for record keeping purposes. Additionally, a Gift Agreement Handbook is currently in draft form written by Donor Relations to outline procedures currently used for writing new gift agreements/ memos and amending existing fund documentation. This handbook will include applicable laws the University must follow in regard to scholarship criteria, as well as University and UNT System policies that must be complied with in regard to gift acceptance and naming.	Kim Collinsworth, Assistant Vice President of Donor Relations	Exp. Impl. Date: 12/22/2017 Revised Impl. Date: 8/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-304 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Internal Audit	UNTHSC	1. Funding Source Not Accurately Set Up The funding source for the FDC grant was not accurately set up to include fringe benefits for FDC employees in accordance with the FDC State Grant Agreement. Specifically, the chart string field for fringe benefits was inaccurate, resulting in the designation of $14,377.58 to the incorrect fund.	High	1.1.a. Correctly set up the FDC grant in upcoming appropriation years to ensure that fringe benefits are configured as expenses to be included in the grant total from the correct funding source (i.e. chart field string) and coordinate with appropriate management from the Office of Finance & Planning as well as the UNT System Controller's office to confirm that the accurate funding source is being utilized.	1a. OGCM will coordinate with HSC Office of Finance & Planning and HSC System Controller's Office to ensure THECB appropriations for current and upcoming appropriation years are set up to indicate the correct funding source in the chart field string.	LeAnn Forsberg, Assistant Vice President of Research Administration	5/19/2017	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-304 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Internal Audit	UNTHSC	2. Not All Grant Expenses Were Charged Accurately The THECB FDC grant expenditures were not always recorded accurately prior to the FDC grant Annual Financial Report (AFR) being submitted to the THECB. After the submission of the AFR to the THECB, the management of the FDC determined that $8,364.32 in expenses charged to the grant were unallowable expenses, and $8,730.55 in expenses charged to local/discretionary accounts were allowable expenses that could be funded by the grant. Internal Audit reviewed both the unallowable and allowable expenses.	High	2.1.a. Initiate a cost transfer form for $8,364.32 in unallowable expenses to be removed from .the THECB FDC grant as well as a cost transfer form for $8,730.55 in allowable expenses from the local/discretionary account (300610) to be included on the THECB FDC grant and submit the form to the OGCM for review.	The TCOM Office of Educational programs has initiated the recommended funds transfer in coordination with the OGCM.	Lisa Nash, Senior Associate Dean of Educational Programs (TCOM), and Cynthia Passmore, Director of Faculty Development Center	NA	Closed

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Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-304 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Internal Audit	UNTHSC	2. Not All Grant Expenses Were Charged Accurately The THECB FDC grant expenditures were not always recorded accurately prior to the FDC grant Annual Financial Report (AFR) being submitted to the THECB. After the submission of the AFR to the THECB, the management of the FDC determined that $8,364.32 in expenses charged to the grant were unallowable expenses, and $8,730.55 in expenses charged to local/discretionary accounts were allowable expenses that could be funded by the grant. Internal Audit reviewed both the unallowable and allowable expenses.	High	2.1.b. Work with OGCM to update the workflow approval routing to go through the Director of the FDC, who, as head of the FDC, has greater oversight and first-hand knowledge of activities performed to be able to sufficiently review and approve expenses for the grant.	The Senior Associate Dean shall retain management oversight of the program and provide final approval of expenditures. Additionally, the Senior Associate Dean will provide guidance to participating staff, and an internal control/manual business process for the FDC Director to review expenses will be implemented.	Lisa Nash, Senior Associate Dean of Educational Programs (TCOM), and Cynthia Passmore, Director of Faculty Development Center	8/31/2017	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-304 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Internal Audit	UNTHSC	2. Not All Grant Expenses Were Charged Accurately The THECB FDC grant expenditures were not always recorded accurately prior to the FDC grant Annual Financial Report (AFR) being submitted to the THECB. After the submission of the AFR to the THECB, the management of the FDC determined that $8,364.32 in expenses charged to the grant were unallowable expenses, and $8,730.55 in expenses charged to local/discretionary accounts were allowable expenses that could be funded by the grant. Internal Audit reviewed both the unallowable and allowable expenses.	High	2.2.a. Review the expenses along with supporting documentation for appropriateness and provide approval to the UNT System Controller's office to post the transfer to the General Ledger.	OGCM has reviewed, approved and forwarded to the HSC System Controller's office the necessary cost transfers.	LeAnn Forsberg, Assistant Vice President of Research Administration	NA	Closed

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Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-304 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Internal Audit	UNTHSC	2. Not All Grant Expenses Were Charged Accurately The THECB FDC grant expenditures were not always recorded accurately prior to the FDC grant Annual Financial Report (AFR) being submitted to the THECB. After the submission of the AFR to the THECB, the management of the FDC determined that $8,364.32 in expenses charged to the grant were unallowable expenses, and $8,730.55 in expenses charged to local/discretionary accounts were allowable expenses that could be funded by the grant. Internal Audit reviewed both the unallowable and allowable expenses.	High	2.2.b. Update the FDC grant AFR to appropriately reflect expenses charged to the grant and resubmit the AFR to the THECB.	OGCM will complete the revised FDC grant AFR and will forward the revised AFR to the THECB.	LeAnn Forsberg, Assistant Vice President of Research Administration	4/28/2017	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-304 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Internal Audit	UNTHSC	2. Not All Grant Expenses Were Charged Accurately The THECB FDC grant expenditures were not always recorded accurately prior to the FDC grant Annual Financial Report (AFR) being submitted to the THECB. After the submission of the AFR to the THECB, the management of the FDC determined that $8,364.32 in expenses charged to the grant were unallowable expenses, and $8,730.55 in expenses charged to local/discretionary accounts were allowable expenses that could be funded by the grant. Internal Audit reviewed both the unallowable and allowable expenses.	High	2.2.c. Implement a follow-up process with the grantees for all grants on a periodic basis to ensure that all expenses are being charged correctly and establish an escalation procedure to notify appropriate personnel to ensure timely submission of expenses, supporting documentation, and the completed AFR.	OGC will implement additional processes specifically for the FDC award and, where needed, additional TCOM awards through quarterly meetings to review award status and expenditures. The meetings and subsequent follow up will include escalation to management, as needed, to ensure proper grant oversight. Other grants will follow standard procedures of PIM meeting schedule, expenditure review and trainings.	LeAnn Forsberg, Assistant Vice President of Research Administration	5/31/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-304 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Internal Audit	UNTHSC	2. Not All Grant Expenses Were Charged Accurately The THECB FDC grant expenditures were not always recorded accurately prior to the FDC grant Annual Financial Report (AFR) being submitted to the THECB. After the submission of the AFR to the THECB, the management of the FDC determined that $8,364.32 in expenses charged to the grant were unallowable expenses, and $8,730.55 in expenses charged to local/discretionary accounts were allowable expenses that could be funded by the grant. Internal Audit reviewed both the unallowable and allowable expenses.	High	2.3.a. Commit additional resources in TCOM and establish a transfer procedure in which personnel creates a journal worksheet with the cost transfer form, which is then routed to the OGCM for review and approval. Once it is approved, the OGCM will send the documentation to the UNT System Controller's office for posting to the General Ledger through a journal entry.	The Chief Financial Officer and the Dean of TCOM have committed to providing additional resources in TCOM by creating a new position embedded in TCOM to oversee business/accounting activity to ensure any financial reports are done correctly and timely. Additionally, a transfer procedure will be established in which personnel creates a journal worksheet with the cost transfer form to be routed to the OGCM for review & approval and posted by the Controller's Office.	Gregory Anderson, Chief Financial Officer and Don Peska, Dean of TCOM	9/30/2017	Closed
Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-304 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Internal Audit	UNTHSC	3. Monitoring and Tracking of Grant Expenditures Was Insufficient The preparation of the FDC grant AFR was not performed in adherence with the FDC State Grant Agreement. The FDC grant AFR was not always supported by the sufficient level of documentation required to ensure accurate financial reporting, resulting in a delayed and inaccurate submission of the AFR.	High	3.1.a. Establish a formal system (i.e. creating a spreadsheet, retaining invoices and receipts) of tracking and monitoring expenses throughout the appropriation year to be able to provide sufficient supporting documentation for the creation of the FDC grant AFR.	The Director of the Faculty Development Center will establish a formal system to track and monitor expenses as recommended.	Cynthia Passmore, Director of Faculty Development Center	8/31/2017	Closed

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Internal (Out-Sourced)	PwC	Fiscal Year 2017	17-304 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Internal Audit	UNTHSC	3. Monitoring and Tracking of Grant Expenditures Was Insufficient The preparation of the FDC grant AFR was not performed in adherence with the FDC State Grant Agreement. The FDC grant AFR was not always supported by the sufficient level of documentation required to ensure accurate financial reporting, resulting in a delayed and inaccurate submission of the AFR.	High	3.1.b. Perform quarterly reviews, at a minimum, of all expenditures on the FDC grant by reconciling all FDC grant expenses to what has been posted in the system to ensure expenses are appropriately charged to the grant based on the guidelines.	The Director of the Faculty Development Center will perform quarterly reconciliations to ensure FDC expenses are appropriately recorded.	Cynthia Passmore, Director of Faculty Development Center	8/30/2017	Closed
External	Sandia National Laboratories	Fiscal Year 2018	N/A	Research	University of North Texas Contracts Audited as Part of the FY2018 University Pool	UNT	No issues were identified.	N/A	N/A	N/A	N/A	N/A	N/A

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Auditor's Office	Fiscal Year 2018	18-314	Financial	State of Texas Federal Portion of the Statewide Single Audit Report For the Fiscal Year Ended August 31, 2017	UNT	Verification of Applications: For 5 (8 percent) of 61 students tested, the University of North Texas (University) did not accurately verify certain required items on the students' FAFSAs or made unsupported changes to FAFSA items.	NA	The University should: - Accurately verify required FAFSA information for applicants selected for verification and make changes based only on the supporting documentation that students provide.	Management acknowledges the findings and recommendations. The University will work to develop and implement the corrective action plan. Management reviewed the recommendations and updated its verification procedures.	Dena Guzman-Torres, Assistant Director Financial Aid, and Lacey Thompson, Director Financial Aid	8/1/2017	Closed
External	State Auditor's Office	Fiscal Year 2018	18-314	Financial	State of Texas Federal Portion of the Statewide Single Audit Report For the Fiscal Year Ended August 31, 2017	UNT	General Controls: The University did not appropriately restrict access to its financial assistance information system. The University also did not have adequate logical access controls for its financial assistance information system.	NA	The University should: - Limit administrative access to its financial assistance information system to only individuals with a specific business need for that access.	The University acknowledges the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective actions. The University acknowledged that there was more than one individual who had access at the time of this audit. Since notification by the auditors of their concerns regarding this item, the following actions have been taken: -Reduced the number of individuals within the information system that have access. - Increased restrictions to financial assistance program. - Additional remediation efforts are in pprogress to support a more restricted environment.	Dorothy Flores, Executive Director for Enterprise Applications	12/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Auditor's Office	Fiscal Year 2018	18-314	Financial	State of Texas Federal Portion of the Statewide Single Audit Report For the Fiscal Year Ended August 31, 2017	UNT	Return of Title IV Calculations: The University of North Texas (University) did not perform return calculations or return Title IV funds for 2 (3 percent) of 70 students tested because it did not consider students who withdrew from modular programs to be withdrawn. In addition, the University did not return the correct amount of funds for 1 (1 percent) of 70 students tested.	NA	The University should: - Develop, document, and implement a process to identify students who withdraw from modular programs and perform Title IV return calculations for those students.	Management acknowledges and agrees with the findings and recommendations. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrcetive action to further improve the processes. Management updated its procedures to identify students who withdraw from modular programs and ensure calculations for Return of Title IV funds are performed. Management reviewed the manual errors with employees and made changes to improve its review, calculating and monitoring process of Return of Title IV funds.	Melissa Boyer, Assistant Director Financial Aid, and Lacey Thompson, Director Financial Aid	8/1/2017	Closed
External	State Auditor's Office	Fiscal Year 2018	18-314	Financial	State of Texas Federal Portion of the Statewide Single Audit Report For the Fiscal Year Ended August 31, 2017	UNT	Return of Title IV Calculations: The University of North Texas (University) did not perform return calculations or return Title IV funds for 2 (3 percent) of 70 students tested because it did not consider students who withdrew from modular programs to be withdrawn. In addition, the University did not return the correct amount of funds for 1 (1 percent) of 70 students tested.	NA	The University should: - Return accurate amounts of Title IV funds.	Management acknowledges and agrees with the findings and recommendations. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrcetive action to further improve the processes. Management updated its procedures to identify students who withdraw from modular programs and ensure calculations for Return of Title IV funds are performed. Management reviewed the manual errors with employees and made changes to improve its review, calculating and monitoring process of Return of Title IV funds.	Melissa Boyer, Assistant Director Financial Aid, and Lacey Thompson, Director Financial Aid	8/1/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Auditor's Office	Fiscal Year 2018	18-314	Financial	State of Texas Federal Portion of the Statewide Single Audit Report For the Fiscal Year Ended August 31, 2017	UNT	General Controls: The University did not appropriately restrict access to its financial assistance information system. The University also did not have adequate logical access controls for its financial assistance information system.	NA	The University should: - Limit administrative access to its financial assistance information system to only individuals with a specific business need for that access.	The University acknowledges the findings. Through analysis of the exceptions identified in the audit, the University will work to develop and implement corrective actions. The University acknowledged that there was more than one individual who had access at the time of this audit. Since notification by the auditors of their concerns regarding this item, the following actions have been taken: -Reduced the number of individuals within the information system that have access. - Increased restrictions to financial assistance program. - Additional remediation efforts are in pprogress to support a more restricted environment.	Dorothy Flores, Executive Director for Enterprise Applications	12/1/2017	Closed
External	State Auditor's Office	Fiscal Year 2018	18-555	Financial	Statewide Single Audit Report for the Year Ended August 31, 2017	UNT	The University of North Texas (UNT) (1) incorrectly excluded from its fiscal year 2017 SEFA $3,516 in expenditures for 1 Student Financial Assistance CFDA program and (2) incorrectly included on its fiscal year 2017 SEFA $415,856 in expenditures for a different Student Financial Assistance CFDA program. Those errors occurred because UNT incorrectly included on its SEFA adjustments that were not associated with fiscal year 2017 disbursement activity. As a result, UNT (1) overstated expenditures on its SEFA by $412,340 and (2) overstated federal revenue by $412,340 in Note 2 to its SEFA.	NA	UNT should strengthen its SEFA preparation and review process to help ensure that it prepares its SEFA correctly, including ensuring that it reports expenditures in the appropriate fiscal year.	The University of North Texas (UNT) acknowledges and agrees with the findings. During the audit, UNT determined there was an error in adjusting fiscal year 2017 expenditures and revenues reported on the original certified SEFA. While financial aid data and general ledger reconciled, an adjustment processed in error that resulted in an overall overstatement of expenditures and revenues in SEFA by $412,340. UNT updated processes to ensure future reporting reports these balances in the appropriate fiscal year. UNT has already implemented process improvements. The procedures have been updated to ensure proper reporting of federal expenditures in the appropriate fiscal year.	Associate Controller	12/18/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Texas Comptroller of Public Accounts	Fiscal Year 2018	N/A	Financial	Desk Audit - Charge Card Program	UNT	The University did not have sufficient monitoring controls in place to prevent rebate losses from the Citibank Charge Card Program. The University incurred a rebate loss/charged-off amount of $87,289.88 for the period Sept. 1, 2010 through Aug. 31, 2016.	N/A	1. The University must ensure payments to Citibank comply with the State of Texas and Citibank Contract No. 946-M2 and any future contracts.	The University's payments to Citibank and travel reimbursements to individuals that had individually billed travel (IBT) cards are in compliant with the state of Texas rules and Citibank Contract No 946-M2. Additionally, the University will ensure that future payments will continue to comply with the state of Texas rules and any future contract.	N/A	N/A	Closed
External	Texas Comptroller of Public Accounts	Fiscal Year 2018	N/A	Financial	Desk Audit - Charge Card Program	UNT	The University did not have sufficient monitoring controls in place to prevent rebate losses from the Citibank Charge Card Program. The University incurred a rebate loss/charged-off amount of $87,289.88 for the period Sept. 1, 2010 through Aug. 31, 2016.	N/A	2. The University should create policies and procedures to specifically monitor and ensure that expenses charged on state of Texas travel charge cards are paid and paid timely according to the contact terms, thereby eliminating rebate loss from the Citibank Charge Card Program. See the Comptroller Statewide Procurement Division's Statewide Travel Charge Card Policy and Individual Bill Account Cardholder Agreement.	The University has policies and procedures related to the state of Texas travel charge card to ensure that expenses charged on the card are paid and paid timely according to the contract terms. Please see the attached document titled "UNT System Travel Guidelines" at page 5, specifically, the section titled "Individually Billed Travel Card (IBT)". Based on a comparison of the University's policies regarding IBT cards and the Statewide Travel Charge Card Policy, the University acknowledges that its policies and procedures could be revised to improve program monitoring related to the IBT card program. The University agrees with CPA's statement that "effective monitoring controls do not provide absolute assurance of on-time payment" and similarly does not believe it can eliminate all possibility of rebate loss stemming from the Citibank Charge Card Program. The University will implement (or has implemented) revisions consistent with the Statewide Travel Charge Card policy and the Individual Billed Account Cardholder Agreement to "serve as a strong deterrence against non-payment or late payment" by September 1, 2018.	N/A	N/A	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Texas Comptroller of Public Accounts	Fiscal Year 2018	N/A	Financial	Desk Audit - Charge Card Program	UNT	The University did not have sufficient monitoring controls in place to prevent rebate losses from the Citibank Charge Card Program. The University incurred a rebate loss/charged-off amount of $87,289.88 for the period Sept. 1, 2010 through Aug. 31, 2016.	N/A	3. The University should use the Citibank Charge Card Program online tool to monitor cardholder usage and help ensure compliance.	The University monitors the state travel card program and reviews monthly reports regarding the accounts. It used the Citibank online tool to verify the amounts in question when data was first requested for the desk audit. All the IBT cards related tot he delinquent accounts were closed within 90 days as specified in the cardholder agreements. This limited the potential exposure to additionally unpaid balances. The University will continue to monitor cardholder usage and revise its policies to help ensure compliance.	N/A	N/A	Closed
External	Texas Comptroller of Public Accounts	Fiscal Year 2018	N/A	Financial	Desk Audit - Charge Card Program	UNT	The University did not have sufficient monitoring controls in place to prevent rebate losses from the Citibank Charge Card Program. The University incurred a rebate loss/charged-off amount of $87,289.88 for the period Sept. 1, 2010 through Aug. 31, 2016.	N/A	4. The University must reimburse the state of Texas' unappropriated general revenue for $87,289.88 in rebate losses. The University should attempt to collect the delinquent balances that were charged off by Citibank from the individual cardholders.	The University agrees that the amounts of the delinquent balances on the IBT cards is $87,289.88. While the University is troubled by the actions of some employees, the University is unsure that re-characterization as a "rebate loss" means the amount no longer constitutes a delinquent balance created through a contractual relationship between individuals employees and Citibank to which the University was not a party. However, to the extent payment of these individuals' debts in not prohibited by the constitution of the State of Texas, University will explore options by which to refund the amounts Citibank used to make itself whole.	N/A	N/A	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Texas Department of State Health Services	Fiscal Year 2018	N/A	Governance and Regulatory Compliance	Radiation Program Inspection	UNTHSC	Radition Program Inspection.	N/A	1 Violation was found.	Violation was closed on 12/11/2017.	N/A	12/11/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-005 SYS	Governance and Regulatory Compliance	Investments Audit	UNT System	1. Unauthorized Sweep Investment Vehicles UNT System, UNT, and UNT Dallas held repurchase agreements with Wells Fargo Bank as sweep investment vehicles during fiscal year 2017. However, this is specifically prohibited in the Master Depository and Banking Services Agreement between UNT System and Wells Fargo Bank. The total balance in the repurchase account at August 31, 2017 was $7,665,644. During the audit we reviewed repurchase agreements for compliance with requirements of UNT System Regulation 08.2000-Investment of System Funds. We noted all existing repurchase agreements were signed in July 2014, which predated the signing of the Master Depository and Banking Services Agreement of August 2015. Upon further review of the of the Master Depository and Banking Services Agreement, section 4 'Consolidated Account Structure with Sweep Mechanism' stated repurchase agreements were not acceptable as sweep investment vehicles. This contradicted the existing process where UNT System, UNT and UNT Dallas utilized repurchase agreements as their sweep mechanism. Furthermore, there is an inconsistency between the Master Depository and Banking Services Agreement which prohibits the use of repurchase agreements, and UNT System Regulation 08.2000 which allows investing in fully collateralized repurchase agreements.	High	Recommendations for the Associate Vice Chancellor for Treasury and Reporting: 1.1.a.Work with the Office of General Counsel to review the current Master Depository and Banking Services Agreements to ensure they are aligned with UNT System Regulation 08.2000 and current practices.	1a. Management will work with the Office of General Counsel to review the current Master Depository and Banking Services Agreements to ensure they are aligned with UNT System Regulation 08.2000 and current practices.	James Mauldin, Associate Vice Chancellor for Treasury and Reporting	1/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-005 SYS	Governance and Regulatory Compliance	Investments Audit	UNT System	1. Unauthorized Sweep Investment Vehicles UNT System, UNT, and UNT Dallas held repurchase agreements with Wells Fargo Bank as sweep investment vehicles during fiscal year 2017. However, this is specifically prohibited in the Master Depository and Banking Services Agreement between UNT System and Wells Fargo Bank. The total balance in the repurchase account at August 31, 2017 was $7,665,644. During the audit we reviewed repurchase agreements for compliance with requirements of UNT System Regulation 08.2000-Investment of System Funds. We noted all existing repurchase agreements were signed in July 2014, which predated the signing of the Master Depository and Banking Services Agreement of August 2015. Upon further review of the of the Master Depository and Banking Services Agreement, section 4 'Consolidated Account Structure with Sweep Mechanism' stated repurchase agreements were not acceptable as sweep investment vehicles. This contradicted the existing process where UNT System, UNT and UNT Dallas utilized repurchase agreements as their sweep mechanism. Furthermore, there is an inconsistency between the Master Depository and Banking Services Agreement which prohibits the use of repurchase agreements, and UNT System Regulation 08.2000 which allows investing in fully collateralized repurchase agreements.	High	Recommendations for the Associate Vice Chancellor for Treasury and Reporting: 1.1.b.Based on the review in recommendation 'a', resolve and ensure new agreements are fully executed by all the relevant parties.	1b. Management will resolve and ensure new agreements are fully executed by all the relevant parties.	James Mauldin, Associate Vice Chancellor for Treasury and Reporting	1/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-005 SYS	Governance and Regulatory Compliance	Investments Audit	UNTHSC	2. Accrued Investment Interest Income not Recorded in the General Ledger There were 2 out of 4 instances where accrued investment interest income for UNTHSC at August 31, 2017, totaling $22,683, was not recorded in the general ledger. During the audit we reviewed the accuracy, existence and valuation of the asset balances in the investment reports at August 31, 2017 by vouching the amounts to the investment and bank statements. Furthermore, to test the completeness of investment amounts in the financial statements, we traced the balances from the investment report to the general ledger. We identified 2 out of 4 instances; Texas Term – Term CP (maturity 9/15/2017) $3,222, and Texas Term – CP Proceeds – Term CP (maturity 12/26/2017) $19,461 where accrued investment interest income was not recorded in the general ledger.	Moderate	Recommendations for the UNTHSC Associate Controller: 2.1.a.Identify the journal entries needed to correct the unrecorded amount of$22,683, and post them to the general ledger.	2a. The journal entries needed to correct the unrecorded amounts have been identified and will be posted to the general ledger.	Paula Welch, UNTHSC Associate Controller:	2/28/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-005 SYS	Governance and Regulatory Compliance	Investments Audit	UNTHSC	2. Accrued Investment Interest Income not Recorded in the General Ledger There were 2 out of 4 instances where accrued investment interest income for UNTHSC at August 31, 2017, totaling $22,683, was not recorded in the general ledger. During the audit we reviewed the accuracy, existence and valuation of the asset balances in the investment reports at August 31, 2017 by vouching the amounts to the investment and bank statements. Furthermore, to test the completeness of investment amounts in the financial statements, we traced the balances from the investment report to the general ledger. We identified 2 out of 4 instances; Texas Term – Term CP (maturity 9/15/2017) $3,222, and Texas Term – CP Proceeds – Term CP (maturity 12/26/2017) $19,461 where accrued investment interest income was not recorded in the general ledger.	Moderate	Recommendations for the UNTHSC Associate Controller: 2.1.b.Develop a process to ensure that information in the quarterly investment reports from UNT System Treasury is reconciled to the general ledger at the end of each quarter.	2b. The reconciliation process will be reviewed and updated to ensure quarterly investment reports are reconciled to the general ledger at least quarterly.	Paula Welch, UNTHSC Associate Controller:	2/28/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-008 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program Audit	UNTHSC	1. Unexpended Balance from Prior Year CBFP Funds Unexpended Coordinating Board Family Practice (CBFP) funds received from the FY2016 operational grant for the amount of $4,403.28 were not spent as of August 31, 2017. This amount was not reported in the AFR section "A. Revenue: 1. Unexpended Balance on CBFP Funds (Received Prior to August 31, 2017)." As a result, the revenue subtotal was not correctly reflected in the AFR. Furthermore, the FY2016 unexpended balance was not transferred at the end of FY2016 in the University's General Ledger to the FY2017 project ID; therefore, it was not available to be spent by the department during FY2017.	High	Recommendations for the Senior Academic and Business Director, TCOM: 1.1.a. Work with the Associate Controller at UNTHSC, the Vice President of Finance & Planning and the Office of Research Compliance and Sponsored Programs to transfer unexpended funds.	1.a. Request to transfer unexpended balance of $4,403.28 from FY16 FMRP Operational Grant to the FY17 grant (RA00002) was submitted to Office of Research Compliance and Sponsored Programs. They will work with the UNTHSC Associate Controller's Office to complete the transfer, increase the project budget for FY17, and update the AFR with the unexpended balance of $4,403.28.	J. Randolph, Senior Academic and Business Director, TCOM	12/22/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-008 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program Audit	UNTHSC	1. Unexpended Balance from Prior Year CBFP Funds Unexpended Coordinating Board Family Practice (CBFP) funds received from the FY2016 operational grant for the amount of $4,403.28 were not spent as of August 31, 2017. This amount was not reported in the AFR section "A. Revenue: 1. Unexpended Balance on CBFP Funds (Received Prior to August 31, 2017)." As a result, the revenue subtotal was not correctly reflected in the AFR. Furthermore, the FY2016 unexpended balance was not transferred at the end of FY2016 in the University's General Ledger to the FY2017 project ID; therefore, it was not available to be spent by the department during FY2017.	High	Recommendations for the Senior Academic and Business Director, TCOM: 1.1.b. Develop a follow-up process with all departments involved (TCOM, UNT System Controller, Office of Research Compliance and Sponsored Programs, Office of Finance) to ensure all expenses are being charged correctly, submitted, approved, posted timely to the General Ledger and Uniform Statewide Accounting System (USAS) with appropriate support documentation, and reconciled on a monthly basis. Additionally, provide the monthly reconciliation to the Chief Financial Officer. Furthermore, the AFR should be complete no later than October 1st of every year.	1.b. The Sr. Academic and Business Director began holding monthly reconciliation meetings in October 2017. Stakeholders from the Office of Grant and Contract Management, the UNT System Controller's Office, and the TCOM Office of Educational Programs meet monthly to review all FDC expenditures to ensure expenditures are reconciled with the University's General Ledger. UNT System Controller's staff are present to ensure expenses recorded on the General Ledger are reconciled monthly with the Texas Uniform Statewide Accounting System (USAS). A complete reconciliation will be provided to the Chief Financial Officer on a monthly basis. The Annual Financial Report will be completed no later than October 1, 2018.	A.J. Randolph, Senior Academic and Business Director, TCOM	10/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-008 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program Audit	UNTHSC	1. Unexpended Balance from Prior Year CBFP Funds Unexpended Coordinating Board Family Practice (CBFP) funds received from the FY2016 operational grant for the amount of $4,403.28 were not spent as of August 31, 2017. This amount was not reported in the AFR section "A. Revenue: 1. Unexpended Balance on CBFP Funds (Received Prior to August 31, 2017)." As a result, the revenue subtotal was not correctly reflected in the AFR. Furthermore, the FY2016 unexpended balance was not transferred at the end of FY2016 in the University's General Ledger to the FY2017 project ID; therefore, it was not available to be spent by the department during FY2017.	High	2. Recommendation for the Associate Vice President of Research Administration: 1.2.a. Update the AFR to appropriately reflect all revenue on the grant and submit the AFR to the THECB.	2.a. The Office of Sponsored Programs will update the AFR and resubmit	Brian Gladue, Associate Vice President of Research Administration	12/22/2017	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-008 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program Audit	UNTHSC	2. Measurement Guidelines for Cost Elements and Income Sources Internal Audit was unable to validate whether the FMRP's cost and income elements were in accordance with the established measures outlined in Section V- Financial Monitoring Procedures (Measurement Guidelines) of the FMRP Guidelines for Funding due to the following reasons: • Amounts reported as Revenues and Expenditures paid with Non-CBFP Funds (Other Funds) were not always calculated based on actual amounts as required by the THECB Instructions for Completing the AFR. Specifically, ⬚ $1,130,320.23 reported as "Revenues - D.1. Total Financial Support for the Family Practice Residency Program" and $936,486.43 reported in "Expenditures - A. Resident Compensation" as support to the program by the Affiliated Hospital did not include actual resident stipends and benefits for FY2017. • The amount of $410,000 was reported twice on the AFR as financial support to the FMRP in the Revenue section "D. Affiliated Hospital(s) Support" and also in "H.4. Graduate Medical Education Expansion Grant." This amount was used to reimburse the Affiliated Hospital for the six residents that were paid by the Hospital. • Amounts reported as Revenues and Expenditures paid with Non-CBFP Funds (Other Funds) does not include the accurate amount of financial support provided by the Medical School. In detail: ⬚ $299,510.29 in Operating Expenses reported as "Expenditures - D. Operating Expenses" were not included in the Revenues section as financial support provided by the Medical School in "Revenues - E.2.	High	Recommendations for the Senior Academic and Business Director, TCOM: 2.1.a. Update the AFR to appropriately reflect revenues and expenses supported with Non-CBFP Funds (Other Funds).	1.a. The FY17 FMRP AFR will reflect revenues and expenses supported with Non-CBFP Funds (Other Funds) from September 1, 2016 to August 31, 2017.	A.J. Randolph, Senior Academic and Business Director, TCOM	12/22/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-008 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program Audit	UNTHSC	2. Measurement Guidelines for Cost Elements and Income Sources Internal Audit was unable to validate whether the FMRP's cost and income elements were in accordance with the established measures outlined in Section V- Financial Monitoring Procedures (Measurement Guidelines) of the FMRP Guidelines for Funding due to the following reasons: • Amounts reported as Revenues and Expenditures paid with Non-CBFP Funds (Other Funds) were not always calculated based on actual amounts as required by the THECB Instructions for Completing the AFR. Specifically, ⬚ $1,130,320.23 reported as "Revenues - D.1. Total Financial Support for the Family Practice Residency Program" and $936,486.43 reported in "Expenditures - A. Resident Compensation" as support to the program by the Affiliated Hospital did not include actual resident stipends and benefits for FY2017. • The amount of $410,000 was reported twice on the AFR as financial support to the FMRP in the Revenue section "D. Affiliated Hospital(s) Support" and also in "H.4. Graduate Medical Education Expansion Grant." This amount was used to reimburse the Affiliated Hospital for the six residents that were paid by the Hospital. • Amounts reported as Revenues and Expenditures paid with Non-CBFP Funds (Other Funds) does not include the accurate amount of financial support provided by the Medical School. In detail: ⬚ $299,510.29 in Operating Expenses reported as "Expenditures - D. Operating Expenses" were not included in the Revenues section as financial support provided by the Medical School in "Revenues - E.2.	High	Recommendations for the Senior Academic and Business Director, TCOM: 2.1.b. Going forward, complete the AFR to ensure accounting standards are followed. Additionally, the AFR should be complete, accurate and entail actual amounts in accordance with THECB Instructions for Completing the AFR.	1.b. The AFR for future reporting cycles will be completing according to accounting standards as well as the FMRP Operating Grant Guidelines.	A.J. Randolph, Senior Academic and Business Director, TCOM	10/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-008 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program Audit	UNTHSC	3. Faculty and Staff Worker's Compensation Support Personnel's fringe benefits paid with the Coordinating Board Family Practice (CBFP) funds for the amount of $443.17 related to "Unemployment, Worker's Compensation, and Lump Sum Vacation Pay Upon Termination" was included under Faculty's fringe benefits. As a result, category "B. Faculty Compensation" on the AFR was overstated by $443.17 and category "C. Support Personnel Compensation" was understated.	High	Recommendations for the Associate Vice President of Research Administration: 3.1.a. Update the AFR to appropriately reflect expenses charged to the grant and submit the AFR to the THECB.	1.a. The Office of Sponsored Programs will update the AFR and resubmit by December 22, 2017.	Brian Gladue, Associate Vice President of Research Administration	12/22/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-008 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program Audit	UNTHSC	3. Faculty and Staff Worker's Compensation Support Personnel's fringe benefits paid with the Coordinating Board Family Practice (CBFP) funds for the amount of $443.17 related to "Unemployment, Worker's Compensation, and Lump Sum Vacation Pay Upon Termination" was included under Faculty's fringe benefits. As a result, category "B. Faculty Compensation" on the AFR was overstated by $443.17 and category "C. Support Personnel Compensation" was understated.	High	Recommendations for the Associate Vice President of Research Administration: 3.1.b. Going forward, record the appropriate amount for both faculty and staff fringe benefits on the AFR. Provide this amount to the Senior Academic and Business Director, TCOM in order to accurately complete the AFR.	1.b. The Office of Sponsored Programs will coordinate with the Senior Academic Business Director to ensure accurate reporting going forward.	Brian Gladue, Associate Vice President of Research Administration	12/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	1. Unallowable Cost with THECB Funds Unallowable cost for alcohol, tips, and gratuities in accordance with State and University Guidelines were reported as expenditures paid with the Texas Higher Education Coordinating Board (THECB) funds on the Annual Financial Report (AFR). Specifically, Internal Audit determined that unallowable expenditures for the amount of $54.66 for alcoholic beverages and $271.25 for tips and gratuities were reported on the AFR under the category "C.1c. Staff Conference Travel & Lodging." Furthermore, for 1 out of 5 vouchers reviewed, Internal Audit was unable to determine whether alcoholic beverages were reimbursed to the traveler because the detailed receipt was not provided as required by University Travel Guidelines. The unallowable expenditure amount of $54.66 for alcoholic beverages and $10.00 out of $271.25 for tips were recorded in the University General Ledger. The tips were incorrectly accounted under the meal expenditure.	High	Recommendations for the Senior Academic and Business Director, TCOM: 1.1.a. Initiate a cost transfer form for unallowable expenses to be removed from the THECB FDC grant and submit the form to the Office of Research Compliance and Sponsored Programs for review.	1a. A Non-Payroll Cost Transfer Form to move unallowable alcohol and gratuity expenses from the Faculty Development Center Grant (HSC Project ID RA0004) has been completed and submitted to the Office of Grant and Contract Management.	A.J. Randolph, Senior Academic and Business Director, TCOM	12/22/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	1. Unallowable Cost with THECB Funds Unallowable cost for alcohol, tips, and gratuities in accordance with State and University Guidelines were reported as expenditures paid with the Texas Higher Education Coordinating Board (THECB) funds on the Annual Financial Report (AFR). Specifically, Internal Audit determined that unallowable expenditures for the amount of $54.66 for alcoholic beverages and $271.25 for tips and gratuities were reported on the AFR under the category "C.1c. Staff Conference Travel & Lodging." Furthermore, for 1 out of 5 vouchers reviewed, Internal Audit was unable to determine whether alcoholic beverages were reimbursed to the traveler because the detailed receipt was not provided as required by University Travel Guidelines. The unallowable expenditure amount of $54.66 for alcoholic beverages and $10.00 out of $271.25 for tips were recorded in the University General Ledger. The tips were incorrectly accounted under the meal expenditure.	High	Recommendations for the Senior Academic and Business Director, TCOM: 1.1.b. Develop a follow-up process with all departments involved (TCOM, UNT System Controller, Office of Research Compliance and Sponsored Programs, Office of Finance) to ensure all expenses are being charged correctly, submitted, approved, posted timely to the General Ledger and Uniform Statewide Accounting System (USAS) with appropriate support documentation, and reconciled on a monthly basis. Additionally, provide the monthly reconciliation to the Chief Financial Officer. Furthermore, the AFR should be complete no later than October 1st of every year.	1b. The Sr. Academic and Business Director began holding monthly reconciliation meetings in October 2017. Stakeholders from the Office of Grant and Contract Management, the UNT System Controller's Office, and the TCOM Office of Educational Programs meet monthly to review all FDC expenditures to ensure expenditures are reconciled with the University's General Ledger. UNT System Controller's staff are present to ensure expenses recorded on the General Ledger are reconciled monthly with the Texas Uniform Statewide Accounting System (USAS). A complete reconciliation will be provided to the Chief Financial Officer on a monthly basis.	A.J. Randolph, Senior Academic and Business Director, TCOM	10/1/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	1. Unallowable Cost with THECB Funds Unallowable cost for alcohol, tips, and gratuities in accordance with State and University Guidelines were reported as expenditures paid with the Texas Higher Education Coordinating Board (THECB) funds on the Annual Financial Report (AFR). Specifically, Internal Audit determined that unallowable expenditures for the amount of $54.66 for alcoholic beverages and $271.25 for tips and gratuities were reported on the AFR under the category "C.1c. Staff Conference Travel & Lodging." Furthermore, for 1 out of 5 vouchers reviewed, Internal Audit was unable to determine whether alcoholic beverages were reimbursed to the traveler because the detailed receipt was not provided as required by University Travel Guidelines. The unallowable expenditure amount of $54.66 for alcoholic beverages and $10.00 out of $271.25 for tips were recorded in the University General Ledger. The tips were incorrectly accounted under the meal expenditure.	High	Recommendations for the Associate Vice President of Research Administration: 1.2.a. Review and remove all unallowable expenditures paid with THECB funds and provide approval to the UNT System Controller's office to post the transfer to the General Ledger and USAS.	2a. The Office of Sponsored Programs will remove the unallowable expenditures and provide approval to the UNT System Controller's office to post the transfer to the General Ledger and USAS.	jh	12/22/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	1. Unallowable Cost with THECB Funds Unallowable cost for alcohol, tips, and gratuities in accordance with State and University Guidelines were reported as expenditures paid with the Texas Higher Education Coordinating Board (THECB) funds on the Annual Financial Report (AFR). Specifically, Internal Audit determined that unallowable expenditures for the amount of $54.66 for alcoholic beverages and $271.25 for tips and gratuities were reported on the AFR under the category "C.1c. Staff Conference Travel & Lodging." Furthermore, for 1 out of 5 vouchers reviewed, Internal Audit was unable to determine whether alcoholic beverages were reimbursed to the traveler because the detailed receipt was not provided as required by University Travel Guidelines. The unallowable expenditure amount of $54.66 for alcoholic beverages and $10.00 out of $271.25 for tips were recorded in the University General Ledger. The tips were incorrectly accounted under the meal expenditure.	High	Recommendations for the Associate Vice President of Research Administration: 1.2.b. Update the AFR to appropriately reflect expenses charged to the grant and submit the AFR to the THECB.	2b. The Office of Sponsored Programs will update the AFR and submit to THECB.	Brian Gladue, Associate Vice President of Research Administration	12/22/2017	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	2. Personnel Compensation Expenditures Amounts reported for personnel compensation (salaries and benefits) on the AFR are not in accordance with the University's General Ledger. Specifically, the following were noted: • Benefits are not charged proportionally to salaries on the FDC grant (Sponsored Project Id- RA00004) in the University's General Ledger. As a result, the total benefits amount of $5,998. 32 reported on the AFR was not proportionate to the effort that was certified by the staff. • $132 in longevity pay that should have been charged to the FDC grant for May and June 2017, were incorrectly paid with Non-THECB funds in the University's General Ledger. As a result, salary amounts reported on the AFR as paid with the THECB funds are understated by a total of $132.00 in longevity pay. • Salary and benefit amounts reported on the AFR as paid with the Non-THECB funds for all four employees are understated by a total amount of $12,077.84 and do not reconcile to the amount recorded on the University's General Ledger.	High	Recommendations for the Associate Vice President of Research Administration: 2.1.a. Correctly set up the FDC grant in upcoming appropriation years to ensure that longevity pay and fringe benefits are configured as expenses to be included in the grant total from the correct funding source (i.e. chart field string) and coordinate with appropriate management from the Office of Finance & Planning as well as the UNT System Controller's office to confirm that the accurate funding source is being utilized.	1a. The Office of Sponsored Programs (OSP) will maintain open communication and work closely with the Office of Finance & Planning and the UNT System Controller's office to ensure that accurate funding source is utilized for all payroll expenditures on the grant.	Brian Gladue, Associate Vice President of Research Administration	8/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	2. Personnel Compensation Expenditures Amounts reported for personnel compensation (salaries and benefits) on the AFR are not in accordance with the University's General Ledger. Specifically, the following were noted: • Benefits are not charged proportionally to salaries on the FDC grant (Sponsored Project Id- RA00004) in the University's General Ledger. As a result, the total benefits amount of $5,998. 32 reported on the AFR was not proportionate to the effort that was certified by the staff. • $132 in longevity pay that should have been charged to the FDC grant for May and June 2017, were incorrectly paid with Non-THECB funds in the University's General Ledger. As a result, salary amounts reported on the AFR as paid with the THECB funds are understated by a total of $132.00 in longevity pay. • Salary and benefit amounts reported on the AFR as paid with the Non-THECB funds for all four employees are understated by a total amount of $12,077.84 and do not reconcile to the amount recorded on the University's General Ledger.	High	Recommendations for the Associate Vice President of Research Administration: 2.1.b. Update the AFR to appropriately reflect expenses charged to the grant and submit the AFR to the THECB.	1b. Due to timing, we are unable to initiate a cost transfer form to reallocate the longevity pay to the THECB FDC grant. The AFR cannot be updated as the UNT System Controller's Office is unable to reallocate payroll expenses that occurred in the previous fiscal year. Going forward, OSP will develop a query to monitor the fund code to ensure longevity pay and fringe benefits are configured to the correct funding source.	Brian Gladue, Associate Vice President of Research Administration	8/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	2. Personnel Compensation Expenditures Amounts reported for personnel compensation (salaries and benefits) on the AFR are not in accordance with the University's General Ledger. Specifically, the following were noted: • Benefits are not charged proportionally to salaries on the FDC grant (Sponsored Project Id- RA00004) in the University's General Ledger. As a result, the total benefits amount of $5,998. 32 reported on the AFR was not proportionate to the effort that was certified by the staff. • $132 in longevity pay that should have been charged to the FDC grant for May and June 2017, were incorrectly paid with Non-THECB funds in the University's General Ledger. As a result, salary amounts reported on the AFR as paid with the THECB funds are understated by a total of $132.00 in longevity pay. • Salary and benefit amounts reported on the AFR as paid with the Non-THECB funds for all four employees are understated by a total amount of $12,077.84 and do not reconcile to the amount recorded on the University's General Ledger.	High	Recommendations for the Senior Academic and Business Director, TCOM: 2.2.a. Initiate a cost transfer form for $132 longevity pay expenses that did not charged to the THECB FDC grant and submit the form to the Office of Research Compliance and Sponsored Programs for review.	2a. Due to timing, we are unable to initiate a cost transfer form to reallocate the longevity pay to the THECB FDC grant. The AFR cannot be updated as the UNT System Controller's Office is unable to reallocate payroll expenses that occurred in the previous fiscal year.	A.J. Randolph, Senior Academic and Business Director, TCOM	12/22/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	2. Personnel Compensation Expenditures Amounts reported for personnel compensation (salaries and benefits) on the AFR are not in accordance with the University's General Ledger. Specifically, the following were noted: • Benefits are not charged proportionally to salaries on the FDC grant (Sponsored Project Id- RA00004) in the University's General Ledger. As a result, the total benefits amount of $5,998. 32 reported on the AFR was not proportionate to the effort that was certified by the staff. • $132 in longevity pay that should have been charged to the FDC grant for May and June 2017, were incorrectly paid with Non-THECB funds in the University's General Ledger. As a result, salary amounts reported on the AFR as paid with the THECB funds are understated by a total of $132.00 in longevity pay. • Salary and benefit amounts reported on the AFR as paid with the Non-THECB funds for all four employees are understated by a total amount of $12,077.84 and do not reconcile to the amount recorded on the University's General Ledger.	High	Recommendations for the Senior Academic and Business Director, TCOM: 2.2.b. Develop a follow-up process with all departments involved (TCOM, UNT System Controller, Office of Research Compliance and Sponsored Programs, Office of Finance) to ensure funding source is set up appropriately in order for salaries and benefits to be charged proportionately to the FDC grant. Provide a reconciliation to the Chief Financial Officer on a quarterly basis.	2b. The Sr. Academic and Business Director began holding monthly reconciliation meetings in October 2017. Stakeholders from the Office of Grant and Contract Management, the UNT System Controller's Office, and the TCOM Office of Educational Programs meet monthly to review FDC staff salaries and benefits to confirm the funding source is setup correctly so that each staff members salary and benefit expenses are charged proportionately to the FDC grant. UNT System Controller's staff are present to ensure expenses recorded on the General Ledger are reconciled monthly with the Texas Uniform Statewide Accounting System (USAS). A complete reconciliation will be provided to the Chief Financial Officer on a quarterly basis.	A.J. Randolph, Senior Academic and Business Director, TCOM	10/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	2. Personnel Compensation Expenditures Amounts reported for personnel compensation (salaries and benefits) on the AFR are not in accordance with the University's General Ledger. Specifically, the following were noted: • Benefits are not charged proportionally to salaries on the FDC grant (Sponsored Project Id- RA00004) in the University's General Ledger. As a result, the total benefits amount of $5,998. 32 reported on the AFR was not proportionate to the effort that was certified by the staff. • $132 in longevity pay that should have been charged to the FDC grant for May and June 2017, were incorrectly paid with Non-THECB funds in the University's General Ledger. As a result, salary amounts reported on the AFR as paid with the THECB funds are understated by a total of $132.00 in longevity pay. • Salary and benefit amounts reported on the AFR as paid with the Non-THECB funds for all four employees are understated by a total amount of $12,077.84 and do not reconcile to the amount recorded on the University's General Ledger.	High	Recommendations for the Senior Academic and Business Director, TCOM: 2.2.c. Determine the correct percentage for salaries and benefits paid with non-THECB.	2c. The Sr. Academic and Business Director will verify each month with the Principle Investigator that the percentage of each FDC staff members' salary and benefit expenses paid with non-THECB funded is correctly reported in monthly reconciliation reports.	A.J. Randolph, Senior Academic and Business Director, TCOM	10/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	3. Other General Expenditures Office Supplies was reported twice on the AFR for the amount of $1,099.89 and did not reconcile to the University's General Ledger or USAS. Specifically, $1,099.89 out of a total invoice of $1,595.00 for Office Supplies was reported as paid with Texas Higher Education Coordinating Board (THECB) funds in category "C.2a. Office Supplies and Promotional Items" and also reported as paid with Non-THECB funds in category "B.2e Participants Materials." Furthermore, this amount did not reconcile to the University's General Ledger or USAS which is recorded as $1,361.14. There was a cost transfer request of $1,099.85 initiated by the Texas College of Osteopathic Medicine (TCOM) department and approved by the Office of Research Compliance and Sponsored Programs. This amount was recorded as $1,099.89 on the AFR. However, the Office of Research Compliance and Sponsored Programs provided a higher transfer amount of $1,361.14 to UNT System Controller's Office to cover the unallowable tips expenditure of $261.25 which was not transferred to the FDC grant.	High	Recommendations for the Associate Vice President of Research Administration: 3.1.a. Update the AFR to appropriately reflect expenses charged to the grant and submit the AFR to the THECB.	1a. The Office of Sponsored Programs will update the AFR and submit to the THECB.	Brian Gladue, Associate Vice President of Research Administration	12/22/2017	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	3. Other General Expenditures Office Supplies was reported twice on the AFR for the amount of $1,099.89 and did not reconcile to the University's General Ledger or USAS. Specifically, $1,099.89 out of a total invoice of $1,595.00 for Office Supplies was reported as paid with Texas Higher Education Coordinating Board (THECB) funds in category "C.2a. Office Supplies and Promotional Items" and also reported as paid with Non-THECB funds in category "B.2e Participants Materials." Furthermore, this amount did not reconcile to the University's General Ledger or USAS which is recorded as $1,361.14. There was a cost transfer request of $1,099.85 initiated by the Texas College of Osteopathic Medicine (TCOM) department and approved by the Office of Research Compliance and Sponsored Programs. This amount was recorded as $1,099.89 on the AFR. However, the Office of Research Compliance and Sponsored Programs provided a higher transfer amount of $1,361.14 to UNT System Controller's Office to cover the unallowable tips expenditure of $261.25 which was not transferred to the FDC grant.	High	Recommendations for the Associate Vice President of Research Administration: 3.1.b. Communicate all changes and/or updates with cost transfers back to the department so they are aware of all changes made.	1b. The Office of Sponsored Programs will communicate the changes and/or updates back to the department.	Brian Gladue, Associate Vice President of Research Administration	12/22/2017	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	4. Inaccurate Recording of Expenditures A total of $811.88 in expenditures recorded on the AFR as paid with Non-THECB funds under categories "C. Maintenance & Operations" and "B. Training Activities & Programs" were not recorded in the University's General Ledger for FY2017. Specifically, the following were noted: • $739.33 out of $2,256.51 reported as "C.2a. Office Supplies and Promotional Items" in category "C. Maintenance & Operations" was processed and paid in FY2018. • $36.75 out of $12,649.25 reported as "B.1g. Meals, Breaks, Etc." " in category "B. Training Activities & Programs" was not processed or paid in the University's General Ledger. • $35.80 out of $2,567.33 reported as "B.2d. FDC Staff Travel & Lodging" in category "B. Training Activities & Programs" was not processed or paid in the University's General Ledger. The difference was due to an incorrect amount recorded in the departmental Excel spreadsheet for a travel reimbursement.	High	Recommendations for the Senior Academic and Business Director, TCOM: 4.1.a. Update the AFR to appropriately reflect expenses paid with the Non- THECB funds.	1a. FY17 Faculty Development Center Grant AFR has been updated to remove the expenditures not recorded on the University's General Ledger for FY 17.	A.J. Randolph, Senior Academic and Business Director, TCOM	12/22/2017	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	4. Inaccurate Recording of Expenditures A total of $811.88 in expenditures recorded on the AFR as paid with Non-THECB funds under categories "C. Maintenance & Operations" and "B. Training Activities & Programs" were not recorded in the University's General Ledger for FY2017. Specifically, the following were noted: • $739.33 out of $2,256.51 reported as "C.2a. Office Supplies and Promotional Items" in category "C. Maintenance & Operations" was processed and paid in FY2018. • $36.75 out of $12,649.25 reported as "B.1g. Meals, Breaks, Etc." " in category "B. Training Activities & Programs" was not processed or paid in the University's General Ledger. • $35.80 out of $2,567.33 reported as "B.2d. FDC Staff Travel & Lodging" in category "B. Training Activities & Programs" was not processed or paid in the University's General Ledger. The difference was due to an incorrect amount recorded in the departmental Excel spreadsheet for a travel reimbursement.	High	Recommendations for the Senior Academic and Business Director, TCOM: 4.1.b. Perform a monthly reconciliation of expenditures recorded on the Excel spreadsheet to the General Ledger.	1b. The Sr. Academic and Business Director began holding monthly reconciliation meetings in October 2017. Stakeholders from the Office of Grant and Contract Management, the UNT System Controller's Office, and the TCOM Office of Educational Programs meet monthly to review all FDC expenditures to ensure expenditures are reconciled with the University's General Ledger. UNT System Controller's staff are present to ensure expenses recorded on the General Ledger are reconciled monthly with the Texas Uniform Statewide Accounting System (USAS). A complete reconciliation will be provided to the Chief Financial Officer on a monthly basis.	A.J. Randolph, Senior Academic and Business Director, TCOM	10/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	4. Inaccurate Recording of Expenditures A total of $811.88 in expenditures recorded on the AFR as paid with Non-THECB funds under categories "C. Maintenance & Operations" and "B. Training Activities & Programs" were not recorded in the University's General Ledger for FY2017. Specifically, the following were noted: • $739.33 out of $2,256.51 reported as "C.2a. Office Supplies and Promotional Items" in category "C. Maintenance & Operations" was processed and paid in FY2018. • $36.75 out of $12,649.25 reported as "B.1g. Meals, Breaks, Etc." " in category "B. Training Activities & Programs" was not processed or paid in the University's General Ledger. • $35.80 out of $2,567.33 reported as "B.2d. FDC Staff Travel & Lodging" in category "B. Training Activities & Programs" was not processed or paid in the University's General Ledger. The difference was due to an incorrect amount recorded in the departmental Excel spreadsheet for a travel reimbursement.	High	Recommendations for the Senior Academic and Business Director, TCOM: 4.1.c. Ensure all expenditures recorded on the AFR is based on the date it was posted on the General Ledger, not the submission date.	1c. All reported expenditures on the FY18 FDC Annual Financial Report will be based on the date the expense posted on the University's General Ledger, not the date the expense was submitted. Expenses reported on the AFR will be based on a query from the General Ledger that has been reconciled with the department's internal tracking spreadsheet.	A.J. Randolph, Senior Academic and Business Director, TCOM	10/1/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-007 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant Audit	UNTHSC	5. Non-Compliance with Purchasing Card (P-Card) Guidelines During our review of FDC expenditures paid with Non-THECB funds, we noted that P-Card transactions reviewed included State of Texas sales tax for the total amount of $90.53.	Moderate	Recommendation for the Senior Academic and Business Director, TCOM: 5.1.a. Implement a process to internally monitor P-Card expenditures and require P-Card holder to immediately request a tax refund.	1a. An internal review process to monitor P-Card expenditures will be implemented to ensure P-Card expenses do not included State of Texas Sales Tax. In the event an expenditure includes state sales tax, the P-Card holder will be required to immediately request a refund of the state sales tax. Repeated offenses will result in the suspension of P-Card privileges.	A.J. Randolph, Senior Academic and Business Director, TCOM	3/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-002 UNT	Governance and Regulatory Compliance	President's Expenditure Review	UNT	1. International Travel Registration One international travel trip was not registered as required by UNT System Regulation 08.15000. UNT System Regulation 08.15000 – Travel Registration became effective on November 10, 2016. This Regulation requires that all individuals travelling internationally on University business register their travel plans prior to departure. The President completed four international trips after the effective date of UNT System Regulation 08.15000. Based on discussion with Risk Management Services, the first of the four international trips was not registered.	High	Recommendation for the Office of the President: 1.1.a. Develop a process and procedure to ensure that all your University-related international travel is registered prior to departure.	1a. Of the four international trips taken after the implementation of the System Regulation 08.15000 (Registration of International Travel), one was not registered. Our office has now implemented a process of registering international travel as soon as flights are secured. This process is then verified by another office member to ensure this important step is not missed. This process has been in place since May 2017, and has been successful in ensuring all international trips have been registered since that time.	Office of the President	1/9/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-002 UNT	Governance and Regulatory Compliance	President's Expenditure Review	UNT	2. Personally Identifiable Information Financial data was not redacted on support documents submitted for travel expense reimbursements. During our review of travel expenses, we noted Personally Identifiable Information (PII) was not redacted from support documentation prior to upload in Perceptive Content. Specifically, the bank account number on a check and credit card information, including card number, security code, and expiration date, on a payment form were not redacted.	High	Recommendations for the Office of the President: 2.1.a. Mask credit card and bank account information on support documentation for travel expense reimbursements prior to submission for upload into Perceptive Content.	1a. Financial data was not redacted on a travel expense reimbursement. Going forward, all travel reimbursements will be reviewed by a second staff member to ensure there is no remaining PII in supporting travel documentation prior to submitting to the BSC. As a last resort failsafe, in accordance with the information distributed in the November 2016 BSC Solution Source, we will rely on the BSC travel office to return to the submitter any travel documentation displaying PII for revision and resubmission to ensure there is no PII stored in the imaging system. This should not be necessary, as a secondary reviewer will resolve the issue.	Office of the President	1/9/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-002 UNT	Governance and Regulatory Compliance	President's Expenditure Review	UNT	2. Personally Identifiable Information Financial data was not redacted on support documents submitted for travel expense reimbursements. During our review of travel expenses, we noted Personally Identifiable Information (PII) was not redacted from support documentation prior to upload in Perceptive Content. Specifically, the bank account number on a check and credit card information, including card number, security code, and expiration date, on a payment form were not redacted.	High	Recommendations for the Office of the President: 2.1.b. Develop procedures to help ensure that all PII is appropriately protected.	1b. Financial data was not redacted on a travel expense reimbursement. Going forward, all travel reimbursements will be reviewed by a second staff member to ensure there is no remaining PII in supporting travel documentation prior to submitting to the BSC. As a last resort failsafe, in accordance with the information distributed in the November 2016 BSC Solution Source, we will rely on the BSC travel office to return to the submitter any travel documentation displaying PII for revision and resubmission to ensure there is no PII stored in the imaging system. This should not be necessary, as a secondary reviewer will resolve the issue.	Office of the President	1/9/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-002 UNT	Governance and Regulatory Compliance	President's Expenditure Review	UNT	2. Personally Identifiable Information Financial data was not redacted on support documents submitted for travel expense reimbursements. During our review of travel expenses, we noted Personally Identifiable Information (PII) was not redacted from support documentation prior to upload in Perceptive Content. Specifically, the bank account number on a check and credit card information, including card number, security code, and expiration date, on a payment form were not redacted.	High	Recommendations for the Office of the President: 2.1.c. Ensure employees in the Office of the President receive training related to the protection of PII.	1c. Financial data was not redacted on a travel expense reimbursement. Going forward, all travel reimbursements will be reviewed by a second staff member to ensure there is no remaining PII in supporting travel documentation prior to submitting to the BSC. As a last resort failsafe, in accordance with the information distributed in the November 2016 BSC Solution Source, we will rely on the BSC travel office to return to the submitter any travel documentation displaying PII for revision and resubmission to ensure there is no PII stored in the imaging system. This should not be necessary, as a secondary reviewer will resolve the issue.	Office of the President	1/9/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-002 UNT	Governance and Regulatory Compliance	President's Expenditure Review	UNT	3. Social Organization Membership Reimbursement UNT System Regulation for calculating social organization membership dues and annual charges were not followed, resulting in inaccurate reimbursements to the President. The President receives business expense reimbursements for social organization membership dues and annual charges in an effort to promote the advancement of education and research and to facilitate favorable community relations. The UNT System Controller Operations team is responsible for calculating the proper reimbursement based on information submitted by the Office of the President. During our review of FY17 vouchers, we noted for 3 of 11 (27.3%) months, business expense reimbursement calculations did not follow UNT System Regulation. Specifically, a total of $774.75 in social organization membership dues were over reimbursed to the President. The President repaid the overpayment amount as soon as this was discovered and Internal Audit confirmed this during this review.	Moderate	Recommendation for Bob Brown, Vice President of Finance and Administration and Interim Vice Chancellor of Finance: 3.1.a. In collaboration with the Office of General Counsel, review and determine the best process regarding Social Organization Memberships.	1a. The Chancellor's Council is actively considering the appropriate method for handling club membership payments. The University of North Texas will adopt the method approved by the Chancellor's Council. I anticipate this will be complete by March 30, 2018.	Bob Brown, Vice President for Finance and Administration	3/30/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-002 UNT	Governance and Regulatory Compliance	President's Expenditure Review	UNT System	3. Social Organization Membership Reimbursement UNT System Regulation for calculating social organization membership dues and annual charges were not followed, resulting in inaccurate reimbursements to the President. The President receives business expense reimbursements for social organization membership dues and annual charges in an effort to promote the advancement of education and research and to facilitate favorable community relations. The UNT System Controller Operations team is responsible for calculating the proper reimbursement based on information submitted by the Office of the President. During our review of FY17 vouchers, we noted for 3 of 11 (27.3%) months, business expense reimbursement calculations did not follow UNT System Regulation. Specifically, a total of $774.75 in social organization membership dues were over reimbursed to the President. The President repaid the overpayment amount as soon as this was discovered and Internal Audit confirmed this during this review.	Moderate	Recommendations for Abdul Mohammad, Senior Director of Controller Operations: 3.2.a. Determine if any adjustments should be reported to the IRS.	2a. Based on the Controller Operations preliminary assessment, the current Social Club dues reimbursement process satisfies IRS accountable plan conditions and does not require reimbursements to be reported to IRS as taxable income. Since overpayment amount is refunded by the President there may not be any further action needed and report any adjustments to the IRS. But we will make a final determination after further review.	Abdul Mohammad, Senior Director of Controller Operations	3/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-002 UNT	Governance and Regulatory Compliance	President's Expenditure Review	UNT System	3. Social Organization Membership Reimbursement UNT System Regulation for calculating social organization membership dues and annual charges were not followed, resulting in inaccurate reimbursements to the President. The President receives business expense reimbursements for social organization membership dues and annual charges in an effort to promote the advancement of education and research and to facilitate favorable community relations. The UNT System Controller Operations team is responsible for calculating the proper reimbursement based on information submitted by the Office of the President. During our review of FY17 vouchers, we noted for 3 of 11 (27.3%) months, business expense reimbursement calculations did not follow UNT System Regulation. Specifically, a total of $774.75 in social organization membership dues were over reimbursed to the President. The President repaid the overpayment amount as soon as this was discovered and Internal Audit confirmed this during this review.	Moderate	Recommendations for Abdul Mohammad, Senior Director of Controller Operations: 3.2.b. Implement a monitoring control to ensure that all social organization membership reimbursements are properly calculated.	2b. As part of the assessment and review Controller Operations have already identified controls which will further enhance the current Social Club dues reimbursement process.	Abdul Mohammad, Senior Director of Controller Operations	3/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-002 UNT	Governance and Regulatory Compliance	President's Expenditure Review	UNT System	3. Social Organization Membership Reimbursement UNT System Regulation for calculating social organization membership dues and annual charges were not followed, resulting in inaccurate reimbursements to the President. The President receives business expense reimbursements for social organization membership dues and annual charges in an effort to promote the advancement of education and research and to facilitate favorable community relations. The UNT System Controller Operations team is responsible for calculating the proper reimbursement based on information submitted by the Office of the President. During our review of FY17 vouchers, we noted for 3 of 11 (27.3%) months, business expense reimbursement calculations did not follow UNT System Regulation. Specifically, a total of $774.75 in social organization membership dues were over reimbursed to the President. The President repaid the overpayment amount as soon as this was discovered and Internal Audit confirmed this during this review.	Moderate	Recommendations for Abdul Mohammad, Senior Director of Controller Operations: 3.2.c. Educate personnel handling Social Organization Memberships on UNT System Regulation 08.3000.	2c. Controller Operations will ensure that personnel who handles Social Club dues reimbursements are educated and trained on the step 2c above and UNT System Regulation Section 08.3000.	Abdul Mohammad, Senior Director of Controller Operations	3/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-003 HSC	Governance and Regulatory Compliance	President's Expenditure Review	UNTHSC	1. Social Organization Membership Reimbursement UNT System Regulation for calculating social organization membership dues and annual charges were not followed, resulting in inaccurate reimbursements to the President. The President receives business expense reimbursements for social organization membership dues and annual charges in an effort to promote the advancement of education, research, and to facilitate favorable community relations. UNT System Controller Operations team is responsible for calculating the proper reimbursement based on information submitted by the Office of the President. During our review of FY 2017 vouchers, we noted for 7 out of 12 (58%) vouchers, business expense reimbursement calculations did not follow UNT System Regulation. Specifically, a total of $ 1,571.89 in social organization membership dues and annual charges were over reimbursed to the President. This amount included a total underpayment of $104 in allowable athletic club dues and an annual charge of employee holiday fund that were not reimbursed to the President. The President repaid the overpayment amount as soon as this was discovered and confirmed during this review.	Moderate	Recommendation for UNTHSC Chief Financial Officer: 1.1.a. In collaboration with the Office of General Counsel, review and determine the best process regarding Social Organization Memberships.	1a. CFO will work with OGC to determine and adopt better process for club memberships.	Gregory Anderson, UNTHSC Chief Financial Officer and Nancy Footer, Vice Chancellor of General Counsel	5/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-003 HSC	Governance and Regulatory Compliance	President's Expenditure Review	UNT System	1. Social Organization Membership Reimbursement UNT System Regulation for calculating social organization membership dues and annual charges were not followed, resulting in inaccurate reimbursements to the President. The President receives business expense reimbursements for social organization membership dues and annual charges in an effort to promote the advancement of education, research, and to facilitate favorable community relations. UNT System Controller Operations team is responsible for calculating the proper reimbursement based on information submitted by the Office of the President. During our review of FY 2017 vouchers, we noted for 7 out of 12 (58%) vouchers, business expense reimbursement calculations did not follow UNT System Regulation. Specifically, a total of $ 1,571.89 in social organization membership dues and annual charges were over reimbursed to the President. This amount included a total underpayment of $104 in allowable athletic club dues and an annual charge of employee holiday fund that were not reimbursed to the President. The President repaid the overpayment amount as soon as this was discovered and confirmed during this review.	Moderate	Recommendations for the Senior Director of Controller Operations: 1.2.a. Determine if any adjustments should be reported to the IRS.	2a. Based on the Controller Operations preliminary assessment, the current Social Club dues reimbursement process satisfies IRS accountable plan conditions and does not require reimbursements to be reported to IRS as taxable income. Since overpayment amount is refunded by the President there may not be any further action needed and report any adjustments to the IRS. But we will make a final determination after further review.	Abdul Mohammad, Senior Director of Controller Operations	3/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-003 HSC	Governance and Regulatory Compliance	President's Expenditure Review	UNT System	1. Social Organization Membership Reimbursement UNT System Regulation for calculating social organization membership dues and annual charges were not followed, resulting in inaccurate reimbursements to the President. The President receives business expense reimbursements for social organization membership dues and annual charges in an effort to promote the advancement of education, research, and to facilitate favorable community relations. UNT System Controller Operations team is responsible for calculating the proper reimbursement based on information submitted by the Office of the President. During our review of FY 2017 vouchers, we noted for 7 out of 12 (58%) vouchers, business expense reimbursement calculations did not follow UNT System Regulation. Specifically, a total of $ 1,571.89 in social organization membership dues and annual charges were over reimbursed to the President. This amount included a total underpayment of $104 in allowable athletic club dues and an annual charge of employee holiday fund that were not reimbursed to the President. The President repaid the overpayment amount as soon as this was discovered and confirmed during this review.	Moderate	Recommendations for the Senior Director of Controller Operations: 1.2.b. Work with the Office of General Counsel to determine if corrected W-2 statements should be issued and ensure internal payroll records are corrected.	2b. Based on the Controller Operations preliminary assessment, the current Social Club dues reimbursement process satisfies IRS accountable plan conditions and does not require reimbursements to be reported to IRS as taxable income. Since overpayment amount is refunded by the President there may not be any need to issue a corrected W2. But we will make a final determination after further review.	Abdul Mohammad, Senior Director of Controller Operations	3/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-003 HSC	Governance and Regulatory Compliance	President's Expenditure Review	UNT System	1. Social Organization Membership Reimbursement UNT System Regulation for calculating social organization membership dues and annual charges were not followed, resulting in inaccurate reimbursements to the President. The President receives business expense reimbursements for social organization membership dues and annual charges in an effort to promote the advancement of education, research, and to facilitate favorable community relations. UNT System Controller Operations team is responsible for calculating the proper reimbursement based on information submitted by the Office of the President. During our review of FY 2017 vouchers, we noted for 7 out of 12 (58%) vouchers, business expense reimbursement calculations did not follow UNT System Regulation. Specifically, a total of $ 1,571.89 in social organization membership dues and annual charges were over reimbursed to the President. This amount included a total underpayment of $104 in allowable athletic club dues and an annual charge of employee holiday fund that were not reimbursed to the President. The President repaid the overpayment amount as soon as this was discovered and confirmed during this review.	Moderate	Recommendations for the Senior Director of Controller Operations: 1.2.c. Implement a monitoring control to ensure that all Social Organization Membership reimbursements are properly calculated.	2c. As part of the assessment and review Controller Operations have already identified controls which will further enhance the current Social Club dues reimbursement process.	Abdul Mohammad, Senior Director of Controller Operations	3/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-003 HSC	Governance and Regulatory Compliance	President's Expenditure Review	UNT System	1. Social Organization Membership Reimbursement UNT System Regulation for calculating social organization membership dues and annual charges were not followed, resulting in inaccurate reimbursements to the President. The President receives business expense reimbursements for social organization membership dues and annual charges in an effort to promote the advancement of education, research, and to facilitate favorable community relations. UNT System Controller Operations team is responsible for calculating the proper reimbursement based on information submitted by the Office of the President. During our review of FY 2017 vouchers, we noted for 7 out of 12 (58%) vouchers, business expense reimbursement calculations did not follow UNT System Regulation. Specifically, a total of $ 1,571.89 in social organization membership dues and annual charges were over reimbursed to the President. This amount included a total underpayment of $104 in allowable athletic club dues and an annual charge of employee holiday fund that were not reimbursed to the President. The President repaid the overpayment amount as soon as this was discovered and confirmed during this review.	Moderate	Recommendations for the Senior Director of Controller Operations: 1.2.d. Educate personnel handling social organization membership on the UNT System Regulation Section 08.3000.	2d. Controller Operations will ensure that personnel who handles Social Club dues reimbursements are educated and trained on the step 2c above and UNT System Regulation Section 08.3000	Abdul Mohammad, Senior Director of Controller Operations	3/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-004 DAL	Governance and Regulatory Compliance	President's Expenditure Review	UNT Dallas	N/A	N/A	N/A	N/A	N/A	N/A	N/A

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-013 UNT	Governance and Regulatory Compliance	Provost Transition Audit	UNT	1. Charn Faculty Award Funds Charn Faculty Award Funds were deposited into the incorrect faculty project ID, deposited late, and unused Charn Faculty Award funds have not been returned to UNT Foundation since March 2016. Annually, Charn Faculty Award funds are administered to faculty based on proposals reviewed by the Provost and Vice President for Academic Affairs. These funds are obtained from UNT Foundation and deposited by the Provost's Office to the applicable faculty's project ID. Internal Audit noted one Charn Faculty Award check totaling $2,345 was deposited into the incorrect faculty project ID during October 2016; however, these funds were never used. At the end of the project period, unused Charn Faculty Award funds are to be returned to UNT Foundation in order to be administered again per internal procedures. Provost Office staff stated funds had not been returned since the implementation of the new chart of accounts system during March 2016. Four deposits were made within September 1, 2016 through November 30, 2017 totaling $54,952. One deposit totaling $23,352 made during October 2016 was deposited one business day late. The three deposits made afterwards were made within three business days.	High	Recommendations for Jennifer Cowley, Provost and Vice President for Academic Affairs: 1.1.a. Develop procedures to ensure deposits made for Charn Faculty Awards are reconciled and deposited into the correct faculty project IDs.	1a. I agree with the recommendation. Office of the Provost cash handling procedures will be updated to provide additional safeguards. All chart field strings, including project IDs, will require a secondary reviewer. Furthermore, the procedures will require reconciling against the chart field string to which the deposit was credited by SAUCS, as we have observed at least one case where a data entry error was made.	Robert Watling, Vice Provost for Academic Resources	2/28/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-013 UNT	Governance and Regulatory Compliance	Provost Transition Audit	UNT	1. Charn Faculty Award Funds Charn Faculty Award Funds were deposited into the incorrect faculty project ID, deposited late, and unused Charn Faculty Award funds have not been returned to UNT Foundation since March 2016. Annually, Charn Faculty Award funds are administered to faculty based on proposals reviewed by the Provost and Vice President for Academic Affairs. These funds are obtained from UNT Foundation and deposited by the Provost's Office to the applicable faculty's project ID. Internal Audit noted one Charn Faculty Award check totaling $2,345 was deposited into the incorrect faculty project ID during October 2016; however, these funds were never used. At the end of the project period, unused Charn Faculty Award funds are to be returned to UNT Foundation in order to be administered again per internal procedures. Provost Office staff stated funds had not been returned since the implementation of the new chart of accounts system during March 2016. Four deposits were made within September 1, 2016 through November 30, 2017 totaling $54,952. One deposit totaling $23,352 made during October 2016 was deposited one business day late. The three deposits made afterwards were made within three business days.	High	Recommendations for Jennifer Cowley, Provost and Vice President for Academic Affairs: 1.1.b. Develop procedures and coordinate with UNT Foundation to ensure all unused Charn Faculty Award funds are returned to UNT Foundation at the end of the project period.	1b. I agree with the recommendation. Internal business procedures will be updated to ensure unused Charn awards are returned to the UNT Foundation at the end of the project period.	Robert Watling, Vice Provost for Academic Resources	2/28/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-013 UNT	Governance and Regulatory Compliance	Provost Transition Audit	UNT	1. Charn Faculty Award Funds Charn Faculty Award Funds were deposited into the incorrect faculty project ID, deposited late, and unused Charn Faculty Award funds have not been returned to UNT Foundation since March 2016. Annually, Charn Faculty Award funds are administered to faculty based on proposals reviewed by the Provost and Vice President for Academic Affairs. These funds are obtained from UNT Foundation and deposited by the Provost's Office to the applicable faculty's project ID. Internal Audit noted one Charn Faculty Award check totaling $2,345 was deposited into the incorrect faculty project ID during October 2016; however, these funds were never used. At the end of the project period, unused Charn Faculty Award funds are to be returned to UNT Foundation in order to be administered again per internal procedures. Provost Office staff stated funds had not been returned since the implementation of the new chart of accounts system during March 2016. Four deposits were made within September 1, 2016 through November 30, 2017 totaling $54,952. One deposit totaling $23,352 made during October 2016 was deposited one business day late. The three deposits made afterwards were made within three business days.	High	Recommendations for Jennifer Cowley, Provost and Vice President for Academic Affairs: 1.1.c. Develop procedures to ensure cash is deposited in accordance with UNT Policy 10.006 Cash Handling Controls.	1c. I agree with the recommendation. Regular training on Office of the Provost cash handling procedures will be given no less frequently than once per long semester.	Dilana King, Senior Budget Officer	2/28/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-013 UNT	Governance and Regulatory Compliance	Provost Transition Audit	UNT	2. Personally Identifiable Information During the course of the audit, Internal Audit noted one instance of documentation containing personally identifiable information (PII), specifically routing and checking account numbers sent via email.	High	Recommendation for Jennifer Cowley, Provost and Vice President for Academic Affairs: 2.1.a. Develop procedures to ensure all personally identifiable information is redacted.	1a. I agree with the recommendation. Office of the Provost staff will be reminded about the importance of fully redacting personally identifiable information.	Dilana King, Senior Budget Officer	2/28/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018e UNT	Governance and Regulatory Compliance	IT Business Continuity Planning - College of Education	UNT	1. Business Continuity Plan not created

A Business Continuity Plan has not been created and tested. COE does not have a Business Continuity Plan (BCP) in place. Paul Hons is leading the effort to create a BCP and has started contacting the departments and areas in the College of Education to get their feedback on what apps/resources are important to them. | High | Recommendation for Dean of the College of Education:

1.1.a. COE should develop a BCP for critical IT services in the event of a disruption to IT services. | 1a A first draft of a BCP has been developed, college will refine and test it. | Paul, Hons, Director, Office of Technology | 5/15/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2018 | 18-018e UNT | Governance and Regulatory Compliance | IT Business Continuity Planning - College of Education | UNT | 1. Business Continuity Plan not created

A Business Continuity Plan has not been created and tested. COE does not have a Business Continuity Plan (BCP) in place. Paul Hons is leading the effort to create a BCP and has started contacting the departments and areas in the College of Education to get their feedback on what apps/resources are important to them. | High | Recommendation for Dean of the College of Education:

1.1.b. COE should test their BCP once it has been developed. | N/A | N/A | 5/15/2018 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018e UNT	Governance and Regulatory Compliance	IT Business Continuity Planning - College of Education	UNT	2. Inventory not performed An inventory of IT services has not been created. The College of Education (COE) had not created an inventory, identifying all IT services and applications used by their faculty, staff, and students. Paul Hons is leading the BCP effort, and has started contacting the departments and areas in the College of Education to get their feedback on what apps/resources are important to them.	High	Recommendation for Dean of the College of Education: 2.1.a. COE should develop an inventory of all IT applications and services used by faculty, staff and students for use in performing a BIA.	1a. An Inventory has been created, refinement will continue.	Paul, Hons, Director, Office of Technology	5/15/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018e UNT	Governance and Regulatory Compliance	IT Business Continuity Planning - College of Education	UNT	3. Business Impact Analysis not performed A Business Impact Analysis has not been performed. The College of Education (COE) had not evaluated their application/service inventory, identified their mission critical IT applications/services, and risk ranked them for priority. Paul Hons is leading the BCP effort, and has started work on a Business Impact Analysis (BIA), by contacting the departments and areas in the College of Education to get their feedback on what apps/resources are important to them.	High	Recommendation for Dean of the College of Education: 3.1.a. COE should perform a BIA to determine critical applications requiring a BCP.	1a. Preliminary BIA has been adopted. Testing will continue until final version.	Paul, Hons, Director, Office of Technology	5/15/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018e UNT	Governance and Regulatory Compliance	IT Business Continuity Planning - College of Education	UNT	4. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, the College of Education (COE) had not assigned a person or persons the responsibility for developing, maintaining and testing a Business Continuity Plan (BCP) for the college.	Moderate	Recommendation for Dean of the College of Education: 4.1.a. COE should assign a person or persons to lead the development, maintenance, and testing of the college's BCP.	1a. Dean Bomer tasked Paul Hons, Director, College of Education Technologies (COETech), with leading the BCP effort.	Randy Bomer, Dean of the College of Education.	2/26/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018d UNT	Governance and Regulatory Compliance	IT Business Continuity Planning - College of Business	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The College of Business (CoB) does not have a Business Continuity Plan (BCP) in place. Terry Pohlen and Daniel Duncan are leading the effort to create a BCP and have started contacting the departments and areas in the College of Business to get their feedback on what apps/resources are important to them.	High	Recommendation for Dean of the College of Business: 1.1.a. CoB should develop a BCP for critical IT services in the event of a disruption to IT services.	1a. and 1b. A final version of a BCP has been developed. College will obtain approvals and test it.	Terry Pohlen, Academic Associate Dean CoB	2/20/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018d UNT	Governance and Regulatory Compliance	IT Business Continuity Planning - College of Business	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The College of Business (CoB) does not have a Business Continuity Plan (BCP) in place. Terry Pohlen and Daniel Duncan are leading the effort to create a BCP and have started contacting the departments and areas in the College of Business to get their feedback on what apps/resources are important to them.	High	Recommendation for Dean of the College of Business: 1.1.b. CoB should test their BCP once it has been developed.	1a. and 1b. A final version of a BCP has been developed. College will obtain approvals and test it.	Terry Pohlen, Academic Associate Dean CoB	2/20/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018d UNT	Governance and Regulatory Compliance	IT Business Continuity Planning - College of Business	UNT	2. Inventory not performed An inventory of IT services has not been created. The College of Business (CoB) had not created an inventory, identifying all IT services and applications used by their faculty, staff, and students. Daniel Duncan is leading the BCP effort, and has started contacting the departments and areas in the College of Business to get their feedback on what apps/resources are important to them.	High	Recommendation for Dean of the College of Business: 2.1.a. CoB should develop an inventory of all IT applications and services used by faculty, staff and students for use in performing a BIA.	1a. An inventory has been created, refinement will continue.	Terry Pohlen, Academic Associate Dean CoB	2/20/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018d UNT	Governance and Regulatory Compliance	IT Business Continuity Planning - College of Business	UNT	3. Business Impact Analysis not performed A Business Impact Analysis has not been performed. The College of Business (CoB) had not evaluated their application/service inventory, identified their mission critical IT applications/services, and risk ranked them for priority. Terry Pohlen and Daniel Duncan are leading the BCP effort, and have started work on a Business Impact Analysis (BIA), by contacting the departments and areas in the College of Business to get their feedback on what apps/resources are important to them.	High	Recommendation for Dean of the College of Business: 3.1.a. CoB should perform a BIA to determine critical applications requiring a BCP.	1a. Preliminary BIA has been adopted. College will review and obtain approvals.	Terry Pohlen, Academic Associate Dean CoB	2/20/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018d UNT	Governance and Regulatory Compliance	IT Business Continuity Planning - College of Business	UNT	4. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, the College of Business (CoB) had not assigned a person or persons the responsibility for developing, maintaining and testing a Business Continuity Plan (BCP) for the college.	Moderate	Recommendation for Dean of the College of Business: 4.1.a. CoB should assign a person or persons to lead the development, maintenance, and testing of the college's BCP.	1a.Dean Wiley tasked Terry Pohlen, Academic Associate Dean, and Daniel Duncan, Senior IT Support Manager, with leading the BCP effort.	Marilyn Wiley, Dean of the College of Business.	2/25/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	1. Billing for Services Provided During our review of accounts receivable related to TCOM and financial monitoring the following were identified: • Multiple individuals in the Office of Finance & Planning have security access rights to approve and post journal entries to the General Ledger (EIS). • Delays in recording and depositing of payments have resulted from checks being sent to other departments across UNTHSC. • There have been instances where checks received did not have sufficient information therefore requiring further research to determine whether funds were GME related. • There are no departmental accounts receivable policies and procedures to identify the roles and responsibilities. • Invoices prepared manually, are not sent in a timely manner to UNT System Controller's Office to be appropriately recorded in the General Ledger.	High	Recommendations for the UNTHSC Chief Financial Officer, Interim Dean of TCOM and Senior Academic and Business Director, TCOM: 1.1.a. Work with UNT System Controller at HSC to ensure the accounts receivable balances listed on the master billing spreadsheet have not been received and possibly posted to the incorrect General Ledger account.	1a. VP for Finance and Planning & Senior Academic & Business Director, VP, Finance & Administration UNT Health, will coordinate with UNT System Controller to see if any balances have been received and posted incorrectly.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC, Dr. Frank Filipetto, Interim Dean of TCOM and A.J. Randolph, Senior Academic and Business Director, TCOM	10/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	1. Billing for Services Provided During our review of accounts receivable related to TCOM and financial monitoring the following were identified: • Multiple individuals in the Office of Finance & Planning have security access rights to approve and post journal entries to the General Ledger (EIS). • Delays in recording and depositing of payments have resulted from checks being sent to other departments across UNTHSC. • There have been instances where checks received did not have sufficient information therefore requiring further research to determine whether funds were GME related. • There are no departmental accounts receivable policies and procedures to identify the roles and responsibilities. • Invoices prepared manually, are not sent in a timely manner to UNT System Controller's Office to be appropriately recorded in the General Ledger.	High	Recommendations for the UNTHSC Chief Financial Officer, Interim Dean of TCOM and Senior Academic and Business Director, TCOM: 1.1.b. Once validation has been performed either: ▢ Reclassify to the correct General Ledger accounts. ▢ Identify and record the total amount of accounts receivables in the General Ledger prior to the 2018 issuance of the Consolidated Annual Financial Report. ▢ Work with Associate Vice Chancellor & Controller to determine proper financial reporting to the Consolidated Annual Financial Report due to the material unrecorded account receivable amount. Determine if there is a potential reinstatement or footnote required to the Consolidated Annual Financial Report.	1b. All reclassifications will be made after verified and recorded to A/R in 2018 CAFR in coordination with UNT System Controller	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC, Dr. Frank Filipetto, Interim Dean of TCOM and A.J. Randolph, Senior Academic and Business Director, TCOM	10/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	1. Billing for Services Provided During our review of accounts receivable related to TCOM and financial monitoring the following were identified: • Multiple individuals in the Office of Finance & Planning have security access rights to approve and post journal entries to the General Ledger (EIS). • Delays in recording and depositing of payments have resulted from checks being sent to other departments across UNTHSC. • There have been instances where checks received did not have sufficient information therefore requiring further research to determine whether funds were GME related. • There are no departmental accounts receivable policies and procedures to identify the roles and responsibilities. • Invoices prepared manually, are not sent in a timely manner to UNT System Controller's Office to be appropriately recorded in the General Ledger.	High	Recommendations for the UNTHSC Chief Financial Officer, Interim Dean of TCOM and Senior Academic and Business Director, TCOM: 1.1.c. Review and amend agreements with affiliated facilities to require electronic deposit of funds due to the Institution. If electronic depositing is not feasible, utilize the lockbox at UNTHSC.	1c. Any TCOM agreements will be reviewed by Interim Dean and Senior Academic & Business Director, VP, Finance & Administration UNT Health, and EFT will be set up.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC, Dr. Frank Filipetto, Interim Dean of TCOM and A.J. Randolph, Senior Academic and Business Director, TCOM	10/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	1. Billing for Services Provided During our review of accounts receivable related to TCOM and financial monitoring the following were identified: • Multiple individuals in the Office of Finance & Planning have security access rights to approve and post journal entries to the General Ledger (EIS). • Delays in recording and depositing of payments have resulted from checks being sent to other departments across UNTHSC. • There have been instances where checks received did not have sufficient information therefore requiring further research to determine whether funds were GME related. • There are no departmental accounts receivable policies and procedures to identify the roles and responsibilities. • Invoices prepared manually, are not sent in a timely manner to UNT System Controller's Office to be appropriately recorded in the General Ledger.	High	Recommendations for the UNTHSC Chief Financial Officer, Interim Dean of TCOM and Senior Academic and Business Director, TCOM: 1.1.d. Immediately, start recovery efforts for the uncollected account receivable funds, if needed or write-off uncollectible balances.	1d. For any verified receivables, recovery efforts will be employed and if write off needed, the VP for Finance and Planning & Senior Academic & Business Director, VP, Finance & Administration UNT Health will work with UNT System Controller to determine the amount of funds to write-off.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC, Dr. Frank Filipetto, Interim Dean of TCOM and A.J. Randolph, Senior Academic and Business Director, TCOM	10/31/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	1. Billing for Services Provided During our review of accounts receivable related to TCOM and financial monitoring the following were identified: • Multiple individuals in the Office of Finance & Planning have security access rights to approve and post journal entries to the General Ledger (EIS). • Delays in recording and depositing of payments have resulted from checks being sent to other departments across UNTHSC. • There have been instances where checks received did not have sufficient information therefore requiring further research to determine whether funds were GME related. • There are no departmental accounts receivable policies and procedures to identify the roles and responsibilities. • Invoices prepared manually, are not sent in a timely manner to UNT System Controller's Office to be appropriately recorded in the General Ledger.	High	Recommendations for the UNTHSC Chief Financial Officer: 1.2.b. Work with schools/colleges to ensure they have established and implemented policies and procedures for billing, accounting, collection, and monitoring of all accounts receivables and provide a copy to the UNT System Controller's Office for recording and reconciliation purposes.	2b. The CFO will oversee work with the schools/colleges to ensure procedures are established for billing, recording, collection and monitor of all accounts receivable and provide a copy to the UNT System Controllers office.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	10/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	1. Billing for Services Provided During our review of accounts receivable related to TCOM and financial monitoring the following were identified: • Multiple individuals in the Office of Finance & Planning have security access rights to approve and post journal entries to the General Ledger (EIS). • Delays in recording and depositing of payments have resulted from checks being sent to other departments across UNTHSC. • There have been instances where checks received did not have sufficient information therefore requiring further research to determine whether funds were GME related. • There are no departmental accounts receivable policies and procedures to identify the roles and responsibilities. • Invoices prepared manually, are not sent in a timely manner to UNT System Controller's Office to be appropriately recorded in the General Ledger.	High	Recommendations for the UNTHSC Chief Financial Officer: 1.2.c. Identify all departments that produce invoices for services. Work with UNT System Senior Associate Controller to train employees on account receivable procedures and monitor accounts receivable activity to ensure activity is recorded timely and accurately in the General Ledger	2c. The CFO will identify departments that invoice and will direct the departments on invoicing and will work with the UNT System Controller that all receivables are accurately reflected in the general ledger.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	10/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	1. Billing for Services Provided During our review of accounts receivable related to TCOM and financial monitoring the following were identified: • Multiple individuals in the Office of Finance & Planning have security access rights to approve and post journal entries to the General Ledger (EIS). • Delays in recording and depositing of payments have resulted from checks being sent to other departments across UNTHSC. • There have been instances where checks received did not have sufficient information therefore requiring further research to determine whether funds were GME related. • There are no departmental accounts receivable policies and procedures to identify the roles and responsibilities. • Invoices prepared manually, are not sent in a timely manner to UNT System Controller's Office to be appropriately recorded in the General Ledger.	High	Recommendations for the UNTHSC Chief Financial Officer: 1.2.d. Require all departments that generate invoices to maintain an aging schedule for all Accounts Receivable to help with all collection activity.	2d. The CFO will require that all invoices regardless of department be maintained on an aging schedule.	Gregory R. Anderson, Executive Vice President for Finance & Chief Financial Officer, UNTHSC	10/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	2. Contract Oversight GME contract agreements were not in compliance with Institutional policies and procedures. Specifically, the following were identified: • Contract Number 2017-0388 between Weatherford Regional Medical Center and UNTHSC was not signed by either parties. However, 'Exhibit B' of the agreement which details the commencement was signed by the CEO of the contracting party prior to the effective but not by UNTHSC management. After request of the executed agreement, TCOM obtained signatures from both parties on September 27, 2017. • 27 out of 63 (43%) agreements were signed by both UNTHSC and the contracting party after the contract effective start date. • 8 out of 63 (13%) agreements were signed by UNTHSC after the effective start date. • 31 agreements did not have an audit clause allowing the Institution the right to inspect and audit records maintained by the affiliated hospitals. • Internal Audit was informed of existing verbal agreements between UNTHSC and contract parties.	High	Recommendations for the Executive Vice President of Clinical Affairs: 2.1.a. Collaborate with Interim Dean of TCOM to modify and document the current GME contract process to ensure the following: ☐ All contracts are routed to the Office of General Counsel, Contract Administration, and any other pertinent parties prior to providing services. ☐ All contracts are properly executed (i.e. signed and dated prior to commencement for any duties or actions). ☐ Ensure all individuals are held accountable in accordance with UNTHSC policy.	1a. The Executive Vice President, Clinical Affairs will implement a rigorous management program with a standardized, logical and documented workflow for a contract management system for UNTHSC. Specific attention will be directed to Graduate Medical Education but if opportunities are discovered to improve the contract management process elsewhere are discovered efforts will be made to improve these processes as well. Success will be defined as successful implementation of a robust contract management system that is efficient, timely, compliant and responsive to both internal and external customers. The process will be achieved in a programmed fashion with intermediate milestones leading to full implementation. A campus-wide notification will be issued that all contracts concerning Graduate Medical Education or student clinical or administrative experiential learning activities be routed on receipt or upon origination internally to the Office of Contract Administration	Dr. Michael Hicks, Executive Vice President, Clinical Affairs	10/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	2. Contract Oversight GME contract agreements were not in compliance with Institutional policies and procedures. Specifically, the following were identified: • Contract Number 2017-0388 between Weatherford Regional Medical Center and UNTHSC was not signed by either parties. However, 'Exhibit B' of the agreement which details the commencement was signed by the CEO of the contracting party prior to the effective but not by UNTHSC management. After request of the executed agreement, TCOM obtained signatures from both parties on September 27, 2017. • 27 out of 63 (43%) agreements were signed by both UNTHSC and the contracting party after the contract effective start date. • 8 out of 63 (13%) agreements were signed by UNTHSC after the effective start date. • 31 agreements did not have an audit clause allowing the Institution the right to inspect and audit records maintained by the affiliated hospitals. • Internal Audit was informed of existing verbal agreements between UNTHSC and contract parties.	High	Recommendations for the Executive Vice President of Clinical Affairs: 2.1.b. Evaluate the contracting process for other UNTHSC Institutional programs and determine if processes requires modification.	1b. The Executive Vice President, Clinical Affairs will convene a task force with broad representation from across the campus to identify existing contractual relationships pertaining to clinical training. The task force will • Identify, review and categorize existing contractual relationships • Complete a gap analysis of current and future needs compared to available opportunities • Standardize language as allowed by law, regulation and accreditation requirements • Obtain necessary authorizations to validate the contractual relationships with force of law	Dr. Michael Hicks, Executive Vice President, Clinical Affairs	10/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	2. Contract Oversight GME contract agreements were not in compliance with Institutional policies and procedures. Specifically, the following were identified: • Contract Number 2017-0388 between Weatherford Regional Medical Center and UNTHSC was not signed by either parties. However, 'Exhibit B' of the agreement which details the commencement was signed by the CEO of the contracting party prior to the effective but not by UNTHSC management. After request of the executed agreement, TCOM obtained signatures from both parties on September 27, 2017. • 27 out of 63 (43%) agreements were signed by both UNTHSC and the contracting party after the contract effective start date. • 8 out of 63 (13%) agreements were signed by UNTHSC after the effective start date. • 31 agreements did not have an audit clause allowing the Institution the right to inspect and audit records maintained by the affiliated hospitals. • Internal Audit was informed of existing verbal agreements between UNTHSC and contract parties.	High	Recommendations for the Director of Contract Administration: 2.2.a. Review all contracts for sufficiency and completeness (e.g. signed and dated prior to commencement for any duties or actions).	2a. All contracts received by The Office of Contract Administration (OCA) showing a start date prior to full execution of the contract are not processed further. OCA will consult with the initiating department and/or the second contracting party to adjust the start date as appropriate before proceeding with execution of the contract. UNTHSC executive leadership shall ensure that established policies and procedures for processing business contracts are followed by their respective areas so that OCA can review and process for execution all UNTHSC business contracts. OCA will work with UNTHSC leadership in making sure all contracts go through OCA.	Carolyn Cross, Director of Contract Administration	8/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	2. Contract Oversight GME contract agreements were not in compliance with Institutional policies and procedures. Specifically, the following were identified: • Contract Number 2017-0388 between Weatherford Regional Medical Center and UNTHSC was not signed by either parties. However, 'Exhibit B' of the agreement which details the commencement was signed by the CEO of the contracting party prior to the effective but not by UNTHSC management. After request of the executed agreement, TCOM obtained signatures from both parties on September 27, 2017. • 27 out of 63 (43%) agreements were signed by both UNTHSC and the contracting party after the contract effective start date. • 8 out of 63 (13%) agreements were signed by UNTHSC after the effective start date. • 31 agreements did not have an audit clause allowing the Institution the right to inspect and audit records maintained by the affiliated hospitals. • Internal Audit was informed of existing verbal agreements between UNTHSC and contract parties.	High	Recommendations for the Director of Contract Administration: 2.2.b. Once all contracts have been reviewed by all parties, retain executed contract in the contract repository database.	2b. The Office of Contract Administration will maintain electronic records of UNT Health Science Center business contracts in Total Contract Manager (TCM), an electronic contract lifecycle management and repository administered by OCA. UNTHSC executive leadership shall ensure that established policies and procedures for processing business contracts are followed by their respective areas so that OCA can maintain accurate records of all UNTHSC business contracts. OCA will work with UNTHSC leadership in making sure all contracts go through OCA	Carolyn Cross, Director of Contract Administration	8/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	3. Lack of Comprehensive Graduate Medical Education Policies and Procedures Although, there are Texas Osteopathic Postdoctoral Training Institutions (OPTI) policies and procedures written, which are the academic sponsor for Graduate Medical Education (GME), they were not comprehensive to support and govern the deployment of GME activities.	High	Recommendations for the Executive Vice President of Clinical Affairs: 3.1.a. Determine whether other Institutional programs in addition to GME within UNTHSC lack written/comprehensive policies and procedures to govern activities.	1a. The Executive Vice President, Clinical Affairs commits to performing a comprehensive internal review of UNTHSC policies relative to GME and other clinically oriented experiential learning and then evaluate their completeness and effectiveness compared to peer institutions	Dr. Michael Hicks, Executive Vice President, Clinical Affairs	10/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	3. Lack of Comprehensive Graduate Medical Education Policies and Procedures Although, there are Texas Osteopathic Postdoctoral Training Institutions (OPTI) policies and procedures written, which are the academic sponsor for Graduate Medical Education (GME), they were not comprehensive to support and govern the deployment of GME activities.	High	Recommendations for the Executive Vice President of Clinical Affairs: 3.1.b. Once identified, confer with peer Institutions and develop Institutional policies and procedures to assist in the deployment of all identified programs within UNTHSC.	1b. Develop Institutional policies and procedures to assist in the deployment of all identified programs within UNTHSC.	Dr. Michael Hicks, Executive Vice President, Clinical Affairs	10/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	3. Lack of Comprehensive Graduate Medical Education Policies and Procedures Although, there are Texas Osteopathic Postdoctoral Training Institutions (OPTI) policies and procedures written, which are the academic sponsor for Graduate Medical Education (GME), they were not comprehensive to support and govern the deployment of GME activities.	High	Recommendations for the Executive Vice President of Clinical Affairs: 3.1.c. Follow the UNTHSC approval protocol for policy development.	1c. Follow the UNTHSC approval protocol for policy development.	Dr. Michael Hicks, Executive Vice President, Clinical Affairs	10/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	17-418 HSC	Governance and Regulatory Compliance	Graduate Medical Education	UNTHSC	3. Lack of Comprehensive Graduate Medical Education Policies and Procedures Although, there are Texas Osteopathic Postdoctoral Training Institutions (OPTI) policies and procedures written, which are the academic sponsor for Graduate Medical Education (GME), they were not comprehensive to support and govern the deployment of GME activities.	High	Recommendations for the Executive Vice President of Clinical Affairs: 3.1.d. Communicate policies and procedures to all stakeholders.	1d. Communicate policies and procedures to all stakeholders.	Dr. Michael Hicks, Executive Vice President, Clinical Affairs	10/30/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-012a UNT	Governance and Regulatory Compliance	Counseling and Testing Services Audit	UNT	1. Protected Health Information Training

UNT Counseling Center provided general information regarding Protected Health Information (PHI) during employee orientation, but the training was not robust and did not require an employee attestation.
Based on Internal Audit's interviews and discussions, management believed their PHI training was sufficient for their operations. However, due to the sensitive nature of client information, a more comprehensive training program is required to comply with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181) and UNT Policy 07.010 Protected Health Information Privacy. | Moderate | Recommendations for Dr. Tamara Knapp-Grosz, Senior Director of Counseling and Testing Services:

1.1.a. Coordinate with Institutional Compliance to develop guidance and implementation of a mandatory annual Protected Health Information state and federal law training to Counseling Center employees and students. | 1a. UNT Counseling Center obtained the HIPAA training materials used by the UNT Department of Psychology, which covered PHI training and completed the training for all staff on 2/20/2018. | Tamara Knapp-Grosz, Senior Director of Counseling and Testing Services | 2/20/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2018 | 18-012a UNT | Governance and Regulatory Compliance | Counseling and Testing Services Audit | UNT | 1. Protected Health Information Training

UNT Counseling Center provided general information regarding Protected Health Information (PHI) during employee orientation, but the training was not robust and did not require an employee attestation.
Based on Internal Audit's interviews and discussions, management believed their PHI training was sufficient for their operations. However, due to the sensitive nature of client information, a more comprehensive training program is required to comply with the Texas Medical Records Privacy Act (Texas House Bill 300/ Texas Health & Safety Code § 181) and UNT Policy 07.010 Protected Health Information Privacy. | Moderate | Recommendations for Dr. Tamara Knapp-Grosz, Senior Director of Counseling and Testing Services:

1.1.b. Require all Counseling Center employees and students to sign a written or electronic statement attesting to the completion of the training and retain documentation in accordance with the Texas Medical Records Privacy Act, and UNT Policy 07.010 Protected Health Information Privacy. | 1b. Completed 2/20/18. Annual renewal in 2019 is already scheduled. Also, New Employee Orientation and Trainee Orientation checklists have added this as a requirement. | Tamara Knapp-Grosz, Senior Director of Counseling and Testing Services | 2/20/2018 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-012a UNT	Governance and Regulatory Compliance	Counseling and Testing Services Audit	UNT	2. Purchasing Card Expenditures UNT Counseling and Testing Services did not follow UNT System Purchasing Guide requirements regarding approver, reconciler, and cardholder signatures, and vendor status documentation verification for purchases $500 and over. Internal Audit reviewed all pcard statements for the scope of September 1, 2016 through December 31, 2017 and tested 226 pcard transactions totaling $29,363.43 for Counseling and Testing Services. The following issues were noted: • 30 of 30 (100%) pcard statements did not have an approver's signature; • 6 of 30 (20%) pcard statements did not have a reconciler's signature; • 2 of 30 (6.67%) pcard statements did not have a cardholder's signature; and • 13 of 13 (100%) pcard purchases $500 or greater did not have vendor status check verification.	Moderate	Recommendations for Dr. Tamara Knapp-Grosz, Senior Director of Counseling and Testing Services: 2.1.a. Develop procedures to ensure all pcard statements are reviewed and signed by cardholder, reconciler, and approver in accordance with UNT System Purchasing Card Guide, 2.1.8 Reporting.	1a. A hyperlink was added to the Counseling and Testing Services Office Manager Manual directing to the UNT System Purchasing Card Guide with all procedures, including the process that all pcard statements are reviewed and signed by cardholder, reconciler, and approver. Also, a hyperlink for vendor status had been updated to direct user to print vendor status and attach to all purchases over $500.00.	Tamara Knapp-Grosz, Senior Director of Counseling and Testing Services	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-012a UNT	Governance and Regulatory Compliance	Counseling and Testing Services Audit	UNT	2. Purchasing Card Expenditures UNT Counseling and Testing Services did not follow UNT System Purchasing Guide requirements regarding approver, reconciler, and cardholder signatures, and vendor status documentation verification for purchases $500 and over. Internal Audit reviewed all pcard statements for the scope of September 1, 2016 through December 31, 2017 and tested 226 pcard transactions totaling $29,363.43 for Counseling and Testing Services. The following issues were noted: • 30 of 30 (100%) pcard statements did not have an approver's signature; • 6 of 30 (20%) pcard statements did not have a reconciler's signature; • 2 of 30 (6.67%) pcard statements did not have a cardholder's signature; and • 13 of 13 (100%) pcard purchases $500 or greater did not have vendor status check verification.	Moderate	Recommendations for Dr. Tamara Knapp-Grosz, Senior Director of Counseling and Testing Services: 2.1.b. Ensure all pcard holders, reconcilers, and approvers receive pcard refresher training annually in accordance with UNT System Purchasing Card Guide, 1.4 Training.	1b. Per the Pcard Manager, new annual training is currently being developed so the annual refresher training is not active, however, pcard holders and reconcilers completed training on 3/21/18 and approvers completed pcard training on 4/16/18. Refresher training will be scheduled every spring.	Tamara Knapp-Grosz, Senior Director of Counseling and Testing Services	4/16/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-012a UNT	Governance and Regulatory Compliance	Counseling and Testing Services Audit	UNT	2. Purchasing Card Expenditures UNT Counseling and Testing Services did not follow UNT System Purchasing Guide requirements regarding approver, reconciler, and cardholder signatures, and vendor status documentation verification for purchases $500 and over. Internal Audit reviewed all pcard statements for the scope of September 1, 2016 through December 31, 2017 and tested 226 pcard transactions totaling $29,363.43 for Counseling and Testing Services. The following issues were noted: • 30 of 30 (100%) pcard statements did not have an approver's signature; • 6 of 30 (20%) pcard statements did not have a reconciler's signature; • 2 of 30 (6.67%) pcard statements did not have a cardholder's signature; and • 13 of 13 (100%) pcard purchases $500 or greater did not have vendor status check verification.	Moderate	Recommendations for Dr. Tamara Knapp-Grosz, Senior Director of Counseling and Testing Services: 2.1.c. Ensure all pcard holders, reconcilers, and approvers review the UNT System Purchasing Card Guide annually.	1c. As part of pcard training, pcard holders and reconcilers reviewed guide on 3/21/18 and approvers reviewed guide on 4/16/18. Guide will be reviewed on an ongoing basis as needed but at a minimum annually.	Tamara Knapp-Grosz, Senior Director of Counseling and Testing Services	4/15/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-014 HSC	Governance and Regulatory Compliance	School of Health Professions	UNTHSC	1. Inaccurate Recording of Leave of Absences in EIS Inaccurate recording of leave of absences from the HRM-64 Leave Request form were identified resulting in incorrect leave accrual balances for 11 active employees and an overpayment to one terminated employee. Additionally, we noted two departments within SHP did not consistently utilize Leave Request and Time Card (UPO-23) forms from November 2016 to May 2017 as required by University Policies. As a result, Internal Audit was unable to validate whether all leave taken and hours worked were accurately recorded in EIS. Internal Audit tested a sample of 30 employees out of a population of 54 (56%) that consisted of SHP faculty and staff during the period starting September 1, 2016, to August 31, 2017. Specifically, the following were noted: • For 11 active employees and 1 terminated employee, vacation and sick leave taken on HRM-64 forms were either not recorded in EIS or recorded incorrectly by the timekeeper. • For 15 employees, HRM-64 and UPO-23 forms were not available for review for certain months from November 2016 through May 2017. Employees entered their leave directly in EIS and communicated leave either verbally or by e-mail to their supervisor. As result, Internal Audit was unable to validate whether leave taken and hours worked was accurately recorded in EIS. Internal Audit did not identify any exceptions for leave processed after the eLeave implementation on June 1, 2017..	High	Recommendations for the Interim Dean of School of Health Professions and the Interim Human Resource Director at UNTHSC : 1.1.a. Review all current and terminated employees within SHP from September 1, 2015 – May 31, 2017 to ensure the HRM-64 Leave forms are accurately entered into EIS.	1a. We will establish a three-person task force to review all current and terminated employees within the School of Health Profession (SHP) for the period of September 1, 2015- May 31, 2017 to ensure HRM-64 Leave Forms are accurately entered in EIS.	Dr. Nicoleta Bugnariu, SHP Interim Dean and Jane Gray, Interim Human Resource Director –HSC	1/31/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-014 HSC	Governance and Regulatory Compliance	School of Health Professions	UNTHSC	1. Inaccurate Recording of Leave of Absences in EIS Inaccurate recording of leave of absences from the HRM-64 Leave Request form were identified resulting in incorrect leave accrual balances for 11 active employees and an overpayment to one terminated employee. Additionally, we noted two departments within SHP did not consistently utilize Leave Request and Time Card (UPO-23) forms from November 2016 to May 2017 as required by University Policies. As a result, Internal Audit was unable to validate whether all leave taken and hours worked were accurately recorded in EIS. Internal Audit tested a sample of 30 employees out of a population of 54 (56%) that consisted of SHP faculty and staff during the period starting September 1, 2016, to August 31, 2017. Specifically, the following were noted: • For 11 active employees and 1 terminated employee, vacation and sick leave taken on HRM-64 forms were either not recorded in EIS or recorded incorrectly by the timekeeper. • For 15 employees, HRM-64 and UPO-23 forms were not available for review for certain months from November 2016 through May 2017. Employees entered their leave directly in EIS and communicated leave either verbally or by e-mail to their supervisor. As result, Internal Audit was unable to validate whether leave taken and hours worked was accurately recorded in EIS. Internal Audit did not identify any exceptions for leave processed after the eLeave implementation on June 1, 2017..	High	Recommendations for the Interim Dean of School of Health Professions and the Interim Human Resource Director at UNTHSC : 1.1.b. Collaborate with the Interim Human Resource Director UNTHSC to update employee's leave of absences in EIS to reflect the correct leave balances.	1b. SHP will collaborate with the Interim Human Resource Director UNTHSC to update employee's leave of absences in EIS to reflect the correct leave balances.	Dr. Nicoleta Bugnariu, SHP Interim Dean and Jane Gray, Interim Human Resource Director –HSC	1/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-014 HSC	Governance and Regulatory Compliance	School of Health Professions	UNTHSC	1. Inaccurate Recording of Leave of Absences in EIS Inaccurate recording of leave of absences from the HRM-64 Leave Request form were identified resulting in incorrect leave accrual balances for 11 active employees and an overpayment to one terminated employee. Additionally, we noted two departments within SHP did not consistently utilize Leave Request and Time Card (UPO-23) forms from November 2016 to May 2017 as required by University Policies. As a result, Internal Audit was unable to validate whether all leave taken and hours worked were accurately recorded in EIS. Internal Audit tested a sample of 30 employees out of a population of 54 (56%) that consisted of SHP faculty and staff during the period starting September 1, 2016, to August 31, 2017. Specifically, the following were noted: • For 11 active employees and 1 terminated employee, vacation and sick leave taken on HRM-64 forms were either not recorded in EIS or recorded incorrectly by the timekeeper. • For 15 employees, HRM-64 and UPO-23 forms were not available for review for certain months from November 2016 through May 2017. Employees entered their leave directly in EIS and communicated leave either verbally or by e-mail to their supervisor. As result, Internal Audit was unable to validate whether leave taken and hours worked was accurately recorded in EIS. Internal Audit did not identify any exceptions for leave processed after the eLeave implementation on June 1, 2017..	High	Recommendations for the Interim Dean of School of Health Professions and the Interim Human Resource Director at UNTHSC : 1.1.c. For those employees identified with overpayments, collaborate with UNT System Controller Operations department to recover funds.	1c. SHP will collaborate with UNTHSC budget office and UNT System Controller Operations department to address overpayments and determine best course of action for employees identified with overpayments due to inaccurate leave balances information.	Dr. Nicoleta Bugnariu, SHP Interim Dean and Jane Gray, Interim Human Resource Director –HSC	1/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-014 HSC	Governance and Regulatory Compliance	School of Health Professions	UNTHSC	1. Inaccurate Recording of Leave of Absences in EIS Inaccurate recording of leave of absences from the HRM-64 Leave Request form were identified resulting in incorrect leave accrual balances for 11 active employees and an overpayment to one terminated employee. Additionally, we noted two departments within SHP did not consistently utilize Leave Request and Time Card (UPO-23) forms from November 2016 to May 2017 as required by University Policies. As a result, Internal Audit was unable to validate whether all leave taken and hours worked were accurately recorded in EIS. Internal Audit tested a sample of 30 employees out of a population of 54 (56%) that consisted of SHP faculty and staff during the period starting September 1, 2016, to August 31, 2017. Specifically, the following were noted: • For 11 active employees and 1 terminated employee, vacation and sick leave taken on HRM-64 forms were either not recorded in EIS or recorded incorrectly by the timekeeper. • For 15 employees, HRM-64 and UPO-23 forms were not available for review for certain months from November 2016 through May 2017. Employees entered their leave directly in EIS and communicated leave either verbally or by e-mail to their supervisor. As result, Internal Audit was unable to validate whether leave taken and hours worked was accurately recorded in EIS. Internal Audit did not identify any exceptions for leave processed after the eLeave implementation on June 1, 2017..	High	Recommendations for the Interim Dean of School of Health Professions and the Interim Human Resource Director at UNTHSC : 1.1.d. Ensure internal payroll records are corrected.	1d. SHP will collaborate with Human Resource office to ensure internal payroll records are corrected.	Dr. Nicoleta Bugnariu, SHP Interim Dean and Jane Gray, Interim Human Resource Director –HSC	1/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-014 HSC	Governance and Regulatory Compliance	School of Health Professions	UNT System	2. Research Participant Inadequate controls were identified surrounding the Research Participant payment process. School of Health Professions (SHP) utilizes research participants who receive cash payments for participating in research studies. University and non-University employees are recruited as research participants via flyers, word of mouth and through the UNTHSC Daily News. For FY2017, SHP requested a total of $20,425 in cash and gift cards for research participants. During our review of cash controls and disbursement logs the following were noted: • Employees who received cash payments were not processed through the Payroll office and subjected to IRS tax regulations. The University does not have specific instructions for Principal Investigators (PIs) on how employees should be paid for a research study through the payroll process during a calendar year. • For non-University employees, there is not a process in place on how to monitor participants that receive an accumulative payment amount over $600 in research studies.	High	Recommendation for the UNT System Senior Director of Controller Operations: 2.1.a. Collaborate with Institutional Chief Financial Officers to modify research participant payment instructions to include specific guidelines for payments to University and Non-University employee participants, to help ensure compliance with IRS requirements. Once the instructions are developed provide to the UNT System Senior Director of Procurement Services for the Procurement Guide to be updated.	1a. The current research participant payments instructions listed in the procurement guide will be reviewed and will provide specific IRS compliance guidelines for University and Non-University employee participants. The guidelines once updated will be provided to the UNT System Sr. Director of Procurement.	Abdul Mohammad, UNT System Senior Director of Controller Operations	6/29/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-014 HSC	Governance and Regulatory Compliance	School of Health Professions	UNT System	2. Research Participant Inadequate controls were identified surrounding the Research Participant payment process. School of Health Professions (SHP) utilizes research participants who receive cash payments for participating in research studies. University and non-University employees are recruited as research participants via flyers, word of mouth and through the UNTHSC Daily News. For FY2017, SHP requested a total of $20,425 in cash and gift cards for research participants. During our review of cash controls and disbursement logs the following were noted: • Employees who received cash payments were not processed through the Payroll office and subjected to IRS tax regulations. The University does not have specific instructions for Principal Investigators (PIs) on how employees should be paid for a research study through the payroll process during a calendar year. • For non-University employees, there is not a process in place on how to monitor participants that receive an accumulative payment amount over $600 in research studies.	High	Recommendation for the UNT System Senior Director of Procurement Services: 2.2.a. Update the Research Participants' section in the UNT System Procurement Guide based on procedures developed in recommendation a, and send to all Institutional Provosts.	2a. The Senior Director of Procurement Services will update the UNT System Procurement Guide based upon procedures developed in accordance with Recommendation 1a by the Senior Director of Controller Operations and will communicate new procedures to all Institutional Provosts.	Michael Abernethy, UNT System Senior Director for Procurement Services	9/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-014 HSC	Governance and Regulatory Compliance	School of Health Professions	UNTHSC	2. Research Participant Inadequate controls were identified surrounding the Research Participant payment process. School of Health Professions (SHP) utilizes research participants who receive cash payments for participating in research studies. University and non-University employees are recruited as research participants via flyers, word of mouth and through the UNTHSC Daily News. For FY2017, SHP requested a total of $20,425 in cash and gift cards for research participants. During our review of cash controls and disbursement logs the following were noted: • Employees who received cash payments were not processed through the Payroll office and subjected to IRS tax regulations. The University does not have specific instructions for Principal Investigators (PIs) on how employees should be paid for a research study through the payroll process during a calendar year. • For non-University employees, there is not a process in place on how to monitor participants that receive an accumulative payment amount over $600 in research studies.	High	Recommendation for the UNTHSC Interim Provost: 2.3.a. Communicate the updated instructions to Principal Investigators.	3a. The research participant payment instructions for both University and Non-University employee participants will be distributed to the UNTHSC Deans who will communicate the updated instructions to principal investigators.	Dr. Charles Taylor, Provost and Executive Vice President for Academic Affairs	12/1/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-014 HSC	Governance and Regulatory Compliance	School of Health Professions	UNTHSC	3. Course Fees Course fee revenue were not always spent in accordance with applicable laws. Six of 38 (16%) expenditures tested were paid with designated funds for items such as faculty travel, membership fees and awards not directly related to the fees collected. Specifically, Internal Audit identified a total of $ 9,445.38 in FY 2017 as unallowable expenditures for the following categories: Travel $5,208.45 Membership Fees $3,950.00 Awards $286.93 The Schools are currently utilizing outdated Fund Group Guidelines dated April 2011 which are not comprehensive and correct.	Moderate	Recommendations for the UNTHSC Vice President of Finance & Planning: 3.1.a. Utilize the University of North Texas Guidebook for Instruction Related Fees as a tool and develop comprehensive fee guidelines to provide to Colleges, Schools and departments. Collaborate with University of North Texas Vice Provost for Academic Resources to ensure UNTHSC guidelines are accurate and complete. Once developed, provide guidelines to the Provost for review and feedback.	1a. The Budget Office of UNHSC will develop guidelines related to instructional fees, utilizing all available resources, as necessary, including the Vice Provost for Academic Resources at UNT as well as resources located within UNTHSC. Additionally, the Budget Office will distribute the guidelines to the affected parties for their review to ensure the guidelines meet the needs of UNTHSC.	Jeff Scarpelli, UNTHSC Vice President Finance & Planning	11/30/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-014 HSC	Governance and Regulatory Compliance	School of Health Professions	UNTHSC	3. Course Fees Course fee revenue were not always spent in accordance with applicable laws. Six of 38 (16%) expenditures tested were paid with designated funds for items such as faculty travel, membership fees and awards not directly related to the fees collected. Specifically, Internal Audit identified a total of $ 9,445.38 in FY 2017 as unallowable expenditures for the following categories: Travel $5,208.45 Membership Fees $3,950.00 Awards $286.93 The Schools are currently utilizing outdated Fund Group Guidelines dated April 2011 which are not comprehensive and correct.	Moderate	Recommendations for the UNTHSC Vice President of Finance & Planning: 3.1.b. Communicate new guidelines to all Colleges, Schools, and departments.	1b. Once developed, the guidelines will be distributed to all relevant parties including all Colleges, Schools and departments and posted on the UNTHSC website.	Jeff Scarpelli, UNTHSC Vice President Finance & Planning	11/29/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-017 DAL	Governance and Regulatory Compliance	IT Inventory Controls and Data Protection Audit	UNT Dallas	1. Central Receiving The University of North Texas at Dallas lacks a Central Receiving function to count and examine received merchandise to match to the approved purchase order. Goods are received at the UNT Dallas loading bay, referred to as the mailroom. A Facilities Specialist signs for the goods if the number of boxes equals the delivery courier's receipt. The Facilities Specialist does not have access to the central ordering system in EIS to reconcile goods received to the purchase order. Boxes are not opened in the mailroom. If the box indicates it is from Apple or Dell, a call is placed for a resource from the Office of IT (OIT) to pick up the box. If the vendor is not Apple or Dell, the department indicated on the address label is contacted for pickup. When an invoice arrives to the Business Service Center, a Payment Analyst will inquire with the ordering department if the goods were received and with instruction on how to use Desktop Receiving to mark the goods as received in EIS.	High	1. Recommendation for Chief Financial Officer: 1.1.a. Create a dedicated, independent Central Receiving unit or a single Property Management resource to verify goods received match the purchase order at the time of receipt and immediately document receipt of goods in the central system.	1a. UNT Dallas will reorganize the current mailroom into a central receiving unit. One full-time position (Property Manager) will be dedicated to oversee the central receiving area and verify goods received match the purchase order at the time of receipt. This dedicated resource will report to the AVP Finance & Administration as to segregate the duties from Facilities.	Jim Main, Executive VP for Finance and Administration & CFO	9/1/2018 Rev. 03/01/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-017 DAL	Governance and Regulatory Compliance	IT Inventory Controls and Data Protection Audit	UNT Dallas	2. Asset Management The record of assets in the centralized EIS Asset Management database was not reliable. As of December 1, 2017, there were 146 assets in EIS without a university-generated asset tag number or a vendor-provided service/serial ID. Without an identifying tag number of any kind in the system, locating the device would not be possible. Additionally, UNT Dallas has a five-year refresh cycle whereby all IT devices are scheduled to be replaced every five years. However, IA found 433 IT assets in the system older than five years, some dating back to a purchase date of 2004. This indicates that many items may no longer be with the institution, but the database has not been updated. Also to note, the custodian listed in EIS was an active employee on only 42 of the 1,134 devices or 4%.	High	Recommendations for Chief Financial Officer: 2.1.a. Create a process to require that assets are entered with detail into the centralized system and updated as the device relocates.	1a. UNT Dallas will create a process that requires assets are entered with detail into the centralized system and updated as the device relocates.	Jim Main, Executive VP for Finance and Administration & CFO	11/1/2018 REV. 03/1/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-017 DAL	Governance and Regulatory Compliance	IT Inventory Controls and Data Protection Audit	UNT Dallas	2. Asset Management The record of assets in the centralized EIS Asset Management database was not reliable. As of December 1, 2017, there were 146 assets in EIS without a university-generated asset tag number or a vendor-provided service/serial ID. Without an identifying tag number of any kind in the system, locating the device would not be possible. Additionally, UNT Dallas has a five-year refresh cycle whereby all IT devices are scheduled to be replaced every five years. However, IA found 433 IT assets in the system older than five years, some dating back to a purchase date of 2004. This indicates that many items may no longer be with the institution, but the database has not been updated. Also to note, the custodian listed in EIS was an active employee on only 42 of the 1,134 devices or 4%.	High	Recommendations for Chief Financial Officer: 2.1.b. Establish controls and check points to verify the accuracy of the assets in the EIS database.	1b. UNT Dallas will establish controls and check points to verify the accuracy of the assets in the EIS database.	Jim Main, Executive VP for Finance and Administration & CFO	11/1/2018 REV. 03/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-017 DAL	Governance and Regulatory Compliance	IT Inventory Controls and Data Protection Audit	UNT Dallas	2. Asset Management The record of assets in the centralized EIS Asset Management database was not reliable. As of December 1, 2017, there were 146 assets in EIS without a university-generated asset tag number or a vendor-provided service/serial ID. Without an identifying tag number of any kind in the system, locating the device would not be possible. Additionally, UNT Dallas has a five-year refresh cycle whereby all IT devices are scheduled to be replaced every five years. However, IA found 433 IT assets in the system older than five years, some dating back to a purchase date of 2004. This indicates that many items may no longer be with the institution, but the database has not been updated. Also to note, the custodian listed in EIS was an active employee on only 42 of the 1,134 devices or 4%.	High	Recommendations for Chief Financial Officer: 2.1.c. Assign a resource the responsibility of validating all data in the EIS IT Asset Management Center for UNT Dallas assets.	1c. UNT Dallas will dedicate 1 FTE (Property Manager) to validate all data in the EIS IT Asset Management Center for UNT Dallas assets.	Jim Main, Executive VP for Finance and Administration & CFO	12/31/2018 Rev. 08/31/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-017 DAL	Governance and Regulatory Compliance	IT Inventory Controls and Data Protection Audit	UNT Dallas	3. Data Destruction UNT Dallas was not destroying data on their devices before the chain of custody exchange to the UNT Property Management Surplus Warehouse in Denton due to a historical arrangement between the parties. UNT Dallas employs a five-year life cycle on IT devices. When a device becomes of age, it is ready for replacement and preparation for the device to be disposed, sold, donated, or reused. UNT Dallas has a relationship with UNT Property Management whereby a Request for Surplus Pickup Form is completed and the UNT Property Management department collects the devices in a university owned vehicle. The pickup form indicates that the devices should be wiped before the transfer, however it was the verbally agreed upon procedure to relinquish the device under the understanding that UNT Property Management department will take care of the data destruction process. According to UNT Property Management, all UNT Dallas device hard drives have been successfully destroyed at the surplus warehouse in Denton.	Moderate	Recommendations for the Office of IT Director: 3.1.a. Adhere to the certification statement on the Request Surplus Pickup chain of custody form to erase hard drives, passwords, and reset security features to factory defaults.	1a. UNT Dallas will create a policy and submit it for approval addressing all of the aforementioned concerns. Once policy is approved, UNT Dallas will conduct training for UNT Dallas IT staff to ensure compliance with policy. While policy is being crafted and implemented, UNT Dallas will create a document articulating and certifying necessary steps have been taken to ensure devices are wiped before transfer to UNT Property Management for destruction.	Kevin Rocha, Director of Office of Information Technology	12/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-017 DAL	Governance and Regulatory Compliance	IT Inventory Controls and Data Protection Audit	UNT Dallas	3. Data Destruction UNT Dallas was not destroying data on their devices before the chain of custody exchange to the UNT Property Management Surplus Warehouse in Denton due to a historical arrangement between the parties. UNT Dallas employs a five-year life cycle on IT devices. When a device becomes of age, it is ready for replacement and preparation for the device to be disposed, sold, donated, or reused. UNT Dallas has a relationship with UNT Property Management whereby a Request for Surplus Pickup Form is completed and the UNT Property Management department collects the devices in a university owned vehicle. The pickup form indicates that the devices should be wiped before the transfer, however it was the verbally agreed upon procedure to relinquish the device under the understanding that UNT Property Management department will take care of the data destruction process. According to UNT Property Management, all UNT Dallas device hard drives have been successfully destroyed at the surplus warehouse in Denton.	Moderate	Recommendations for the Office of IT Director: 3.1.b. In accordance with the UNT System Information Security Handbook, create a UNT Dallas policy specifically addressing: • the secure destruction of any data commensurate with the value and sensitivity of the information; • all Handbook requirements in section 10.7 Media Handling; 11 of 13 • that the UNT Dallas Office of IT will be responsible for the destruction of data prior to the surplus or disposal of an IT asset; and • the required forms and expected coordination between the Office of IT and the UNT Dallas Property Manager to keep central asset records accurate.	1b. UNT Dallas will create a policy and submit it for approval addressing all of the aforementioned concerns. Once policy is approved, UNT Dallas will conduct training for UNT Dallas IT staff to ensure compliance with policy. While policy is being crafted and implemented, UNT Dallas will create a document articulating and certifying necessary steps have been taken to ensure devices are wiped before transfer to UNT Property Management for destruction.	Kevin Rocha, Director of Office of Information Technology	12/1/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-017 DAL	Governance and Regulatory Compliance	IT Inventory Controls and Data Protection Audit	UNT Dallas	4. Outdated Policy UNT Dallas Policy 11.005 Physical Asset Management has not been updated since it was written in 2010. IA found that the policy contained outdated information and was beyond the scope of what a policy should contain. For example, it stated that: "The Purchasing Director is the designated Property Manager for the University." "This inventory will be conducted by each department assigned personal property. The Property Manager shall provide the most recent listing and inventory instructions to each department." "The condition of the property and all discrepancies found in the listing while conducting this inventory will be reported in a fashion detailed in the inventory instructions." The detailed procedures and roles were not an accurate reflection of what was in place. Whether the annual physical inventory is conducted by the individual departments or by the Office of IT and/or property management should not be reflected in the policy. It would be more appropriate for the policy to state that an annual physical inventory will be conducted and what level of verification requirements are set by the State. Therefore a change in the procedure and roles in the process would not require a policy revision, rather they would be reflected in the documented procedures.	Moderate	Recommendation for the Chief Financial Officer: 4.1.a. UNT Dallas will update UNT Dallas Policy 11.005 Physical Asset Management to set the basic requirements needed for asset management to meet the state requirements.	1a. UNT Dallas will review UNT Dallas Policy 11.005, Physical Asset Management and make revisions as necessary to meet the basic state requirements around asset management.	Jim Main, Executive VP for Finance and Administration & CFO	11/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-017 DAL	Governance and Regulatory Compliance	IT Inventory Controls and Data Protection Audit	UNT Dallas	4. Outdated Policy UNT Dallas Policy 11.005 Physical Asset Management has not been updated since it was written in 2010. IA found that the policy contained outdated information and was beyond the scope of what a policy should contain. For example, it stated that: "The Purchasing Director is the designated Property Manager for the University." "This inventory will be conducted by each department assigned personal property. The Property Manager shall provide the most recent listing and inventory instructions to each department." "The condition of the property and all discrepancies found in the listing while conducting this inventory will be reported in a fashion detailed in the inventory instructions." The detailed procedures and roles were not an accurate reflection of what was in place. Whether the annual physical inventory is conducted by the individual departments or by the Office of IT and/or property management should not be reflected in the policy. It would be more appropriate for the policy to state that an annual physical inventory will be conducted and what level of verification requirements are set by the State. Therefore a change in the procedure and roles in the process would not require a policy revision, rather they would be reflected in the documented procedures.	Moderate	Recommendation for the Chief Financial Officer: 4.1.b. To support the success of the new policy, develop written departmental procedures for the Property Manager to carry out asset management responsibilities.	1b. Departmental procedures will be developed for the Property Manager that align and support UNT Dallas Policy 11.005, Physical Asset Management.	Jim Main, Executive VP for Finance and Administration & CFO	12/1/2018 REV. 03/1/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-018a UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Science	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The College of Science (CoS) does not have a BCP in place. Tim Christian is leading the effort to create a BCP and has started working with the Computing Committee, consisting of faculty and staff representatives from CLASS, CoS, and Mayborn.	High	Recommendation for Dean of the College of Science: 1.1.a. CoS should develop a BCP for critical IT services in the event of a disruption to IT services.	1a. Create a Business Continuity Plan by December 19th, 2018 (1/16/18 Audit Exit Conference decision). As of March 30th, 2018, 77% of plan items have been drafted, currently well ahead of schedule.	Tim Christian, CoS Senior Assistant Dean, Computing for Arts and Sciences IT	5/15/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018a UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Science	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The College of Science (CoS) does not have a BCP in place. Tim Christian is leading the effort to create a BCP and has started working with the Computing Committee, consisting of faculty and staff representatives from CLASS, CoS, and Mayborn.	High	Recommendation for Dean of the College of Science: 1.1.b. CoS should test their BCP once it has been developed.	1b. Test the Business Continuity Plan by May 15th, 2019 (1/16/18 Audit Exit Conference decision). Pending plan creation (see above).	Tim Christian, CoS Senior Assistant Dean, Computing for Arts and Sciences IT	5/15/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018a UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Science	UNT	2. Business Impact Analysis not performed A Business Impact Analysis has not been performed. The College of Science (CoS) had not evaluated their application/service inventory, identified their mission critical IT applications/services, and risk ranked them for priority. Tim Christian is leading the Business Continuity Plan (BCP) effort, and has started work on a Business Impact Analysis (BIA), working with the Computing Committee, consisting of representatives from the College of Liberal Arts and Social Sciences (CLASS), CoS, and The Mayborn School of Journalism (Mayborn).	High	Recommendation for Dean of the College of Science: 2.1.a. CoS should perform a BIA to determine critical applications requiring a BCP.	1a. We agree with the finding and plan to create a Business Impact Analysis (BIA) by May 16th, 2018 (1/16/18 Audit Exit Conference decision). As of February 24th, 2018, the BIA has been drafted and approved—three times faster than the aforementioned official date. Expected Implementation Date: Complete	Tim Christian, CoS Senior Assistant Dean, Computing for Arts and Sciences IT	5/16/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018a UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Science	UNT	3. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, the College of Science (CoS) had not assigned a person or persons the responsibility for developing, maintaining, and testing a Business Continuity Plan (BCP) for the college.	Moderate	Recommendation for Dean of the College of Science: 3.1.a. CoS should assign a person or persons to lead the development, maintenance, and testing of the college's BCP.	1a.Dr. Gao tasked Tim Christian, CoS Senior Assistant Dean for CAS IT, with leading the BCP effort.	Dr. Su Gao, Dean of the College of Science.	5/22/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018b UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College Liberal Arts and Social Sciences	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. CLASS does not have a BCP in place. Tim Christian is leading the effort to create a BCP and has started working with the Computing Committee, consisting of faculty and staff representatives from CLASS, CoS, and Mayborn.	High	Recommendation for Dean of the College of Liberal Arts and Social Sciences: 1.1.a. CLASS should develop a BCP for critical IT services in the event of a disruption to IT services.	1a. Create a Business Continuity Plan by December 19th, 2018 (1/16/18 Audit Exit Conference decision). As of March 30th, 2018, 77% of plan items have been drafted, currently well ahead of schedule.	Tim Christian, CoS Senior Assistant Dean, Computing for Arts and Sciences IT	5/15/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018b UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College Liberal Arts and Social Sciences	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. CLASS does not have a BCP in place. Tim Christian is leading the effort to create a BCP and has started working with the Computing Committee, consisting of faculty and staff representatives from CLASS, CoS, and Mayborn.	High	Recommendation for Dean of the College of Liberal Arts and Social Sciences: 1.1.b. CLASS should test their BCP once it has been developed.	1b. Test the Business Continuity Plan by May 15th, 2019 (1/16/18 Audit Exit Conference decision). Pending plan creation (see above).	Tim Christian, CoS Senior Assistant Dean, Computing for Arts and Sciences IT	5/15/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018b UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College Liberal Arts and Social Sciences	UNT	2. Business Impact Analysis not performed A Business Impact Analysis has not been performed. The College of Liberal Arts and Social Sciences (CLASS) had not evaluated their application/service inventory, identified their mission critical IT applications/services, and risk ranked them for priority. Tim Christian is leading the Business Continuity Plan (BCP) effort, and has started work on a Business Impact Analysis (BIA), working with the Computing Committee, consisting of representatives from CLASS, the College of Science (CoS), and The Mayborn School of Journalism (Mayborn).	High	Recommendation for Dean of the College of Liberal Arts and Social Sciences: 2.1.a. CLASS should perform a BIA to determine critical applications requiring a BCP.	1a. We agree with the finding and plan to create a Business Impact Analysis (BIA) by May 16th, 2018 (1/16/18 Audit Exit Conference decision). As of February 24th, 2018, the BIA has been drafted and approved—three times faster than the aforementioned official date.	Tim Christian, CoS Senior Assistant Dean, Computing for Arts and Sciences IT	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018b UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College Liberal Arts and Social Sciences	UNT	3. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, the College of Liberal Arts and Social Sciences (CLASS) had not assigned a person or persons the responsibility for developing, maintaining, and testing a Business Continuity Plan (BCP) for the college.	Moderate	Recommendation for Dean of the College of Liberal Arts and Social Sciences: 3.1.a. CLASS should assign a person or persons to lead the development, maintenance, and testing of the college's BCP.	1a. Dean Holdeman tasked Tim Christian, CoS Senior Assistant Dean for CAS IT, with leading the BCP effort.	David Holdeman, Dean of the College of Liberal Arts and Social Sciences	5/22/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018c UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Mayborn School of Journalism	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. Mayborn does not have a BCP in place. Tim Christian is leading the effort to create a BCP and has started working with the Computing Committee, consisting of faculty and staff representatives from CLASS, CoS, and Mayborn.	High	Recommendation for Dean of the Mayborn School of Journal: 1.1.a. Mayborn should develop a BCP for critical IT services in the event of a disruption to IT services.	1a. Create a Business Continuity Plan by December 19th, 2018 (1/16/18 Audit Exit Conference decision). As of March 30th, 2018, 77% of plan items have been drafted, currently well ahead of schedule.	Tim Christian, CoS Senior Assistant Dean, Computing for Arts and Sciences IT	5/15/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018c UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Mayborn School of Journalism	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. Mayborn does not have a BCP in place. Tim Christian is leading the effort to create a BCP and has started working with the Computing Committee, consisting of faculty and staff representatives from CLASS, CoS, and Mayborn.	High	Recommendation for Dean of the Mayborn School of Journal: 1.1.b. Mayborn should test their BCP once it has been developed.	1b. Test the Business Continuity Plan by May 15th, 2019 (1/16/18 Audit Exit Conference decision). Pending plan creation (see above).	Tim Christian, CoS Senior Assistant Dean, Computing for Arts and Sciences IT	5/15/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018c UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Mayborn School of Journalism	UNT	2. Business Impact Analysis not performed A Business Impact Analysis has not been performed. The Mayborn School of Journal (Mayborn) had not evaluated their application/service inventory, identified their mission critical IT applications/services, and risk ranked them for priority. Tim Christian is leading the Business Continuity Plan (BCP) effort, and has started work on a Business Impact Analysis (BIA), working with the Computing Committee, consisting of representatives from the College of Liberal Arts and Social Sciences (CLASS), the College of Science (CoS), and Mayborn.	High	Recommendation for Dean of the Mayborn School of Journal: 2.1.a. Mayborn should perform a BIA to determine critical applications requiring a BCP.	1a. We agree with the finding and plan to create a Business Impact Analysis (BIA) by May 16th, 2018 (1/16/18 Audit Exit Conference decision). As of February 24th, 2018, the BIA has been drafted and approved—three times faster than the aforementioned official date.	Tim Christian, CoS Senior Assistant Dean, Computing for Arts and Sciences IT	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018c UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Mayborn School of Journalism	UNT	3. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, the Mayborn School of Journalism (Mayborn) had not assigned a person or persons the responsibility for developing, maintaining, and testing a Business Continuity Plan (BCP) for the college.	Moderate	Recommendation for Dean of the Mayborn School of Journalism: 3.1.a. Mayborn should assign a person or persons to lead the development, maintenance, and testing of the college's BCP.	1a.Dorothy Bland tasked Tim Christian, CoS Senior Assistant Dean for CAS IT, and Douglas Lewis, Computer Lab Manager, Mayborn School of Journalism, with leading the BCP effort.	Dorothy Bland, Dean, Mayborn School of Journalism.	5/22/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018f UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Toulouse Graduate School	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The Toulouse Graduate School does not have a Business Continuity Plan (BCP) in place. Natalie Garcia-McIntire is leading the effort to create a BCP and has started contacting the departments and areas in Toulouse to get their feedback on what applications and resources are important to them.	High	Recommendation for Dean of the Toulouse Graduate School: 1.1.a. Toulouse should develop a BCP for critical IT services in the event of a disruption to IT services.	1a. The BCP for Toulouse Graduate School has been drafted and is currently under review.	Victor Prybutok, Dean, Toulouse Graduate School	7/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018f UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Toulouse Graduate School	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The Toulouse Graduate School does not have a Business Continuity Plan (BCP) in place. Natalie Garcia-McIntire is leading the effort to create a BCP and has started contacting the departments and areas in Toulouse to get their feedback on what applications and resources are important to them.	High	Recommendation for Dean of the Toulouse Graduate School: 1.1.b. Toulouse should test their BCP once it has been developed.	1b. The BCP will be tested once the review is complete (May 18 slated for testing).	Victor Prybutok, Dean, Toulouse Graduate School	7/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018f UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Toulouse Graduate School	UNT	2. Inventory not performed An inventory of IT services has not been created. The Toulouse Graduate School had not created an inventory, identifying all IT services and applications used by their faculty, staff, and students. Natalie Garcia-McIntire is leading the BCP effort, and has started evaluating software used by the Toulouse Graduate School to establish which are important to them.	High	Recommendation for Dean of the Toulouse Graduate School: 2.1.a. Toulouse should develop an inventory of all IT applications and services used by faculty, staff and students for use in performing a BIA.	1a. The inventory of all IT applications has been drafted and is currently under review	Victor Prybutok, Dean, Toulouse Graduate School	5/17/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018f UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Toulouse Graduate School	UNT	3. Business Impact Analysis not performed. A Business Impact Analysis has not been performed. The Toulouse Graduate School had not evaluated their application/service inventory, identified all IT applications/services, and risk ranked them for priority. Natalie Garcia-McIntire is leading the Business Continuity Plan (BCP) effort, and has started work on a Business Impact Analysis (BIA).	High	Recommendation for Dean of the Toulouse Graduate School: 3.1.a. Toulouse should perform a BIA to determine critical applications requiring a BCP.	1a. The BIA for Toulouse Graduate School has been drafted and is currently under review.	Victor Prybutok, Dean, Toulouse Graduate School	5/17/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018f UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Toulouse Graduate School	UNT	4. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, the Toulouse Graduate School had not assigned a person or persons the responsibility for developing, maintaining, and testing a Business Continuity Plan (BCP) for the college.	Moderate	Recommendation for Dean of the Toulouse Graduate School: 4.1.a. Toulouse should assign a person or persons to lead the development, maintenance, and testing of the college's BCP.	1a. Dean Prybutok has assigned Marty Newman and Natalie Garcia-McIntire the task of leading the BCP effort for Toulouse.	Victor Prybutok, Dean, Toulouse Graduate School	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018g UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - TAMS and Honors	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. TAMS and Honors College do not have Business Continuity Plans (BCPs) in place. Roy Zumwalt is leading the BCP effort and has started work on developing a Business Impact Analysis (BIA), working with faculty and staff and other stakeholders within the colleges.	High	Recommendation for Dean of TAMS: 1.1.a. TAMS and Honors College should develop BCPs for critical IT services in the event of a disruption to IT services.	1a. The BCP has been created. It is currently under review of the Dean of TAMS/Honors. We will plan a meeting to review the document and devise a plan for testing. This will include a round table discussion of appropriate actions and an assessment of the appropriate roles for stakeholders in the department.	Roy Zumwalt, Senior IT Support Manager	5/22/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018g UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - TAMS and Honors	UNT	1. Business Continuity Plan not created

A Business Continuity Plan has not been created and tested. TAMS and Honors College do not have Business Continuity Plans (BCPs) in place. Roy Zumwalt is leading the BCP effort and has started work on developing a Business Impact Analysis (BIA), working with faculty and staff and other stakeholders within the colleges. | High | Recommendation for Dean of TAMS:

1.1.b. TAMS and Honors College should test their BCPs once they have been developed. | 1a. The BCP has been created. It is currently under review of the Dean of TAMS/Honors. We will plan a meeting to review the document and devise a plan for testing. This will include a round table discussion of appropriate actions and an assessment of the appropriate roles for stakeholders in the department. | Roy Zumwalt, Senior IT Support Manager | 5/22/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2018 | 18-018g UNT | Governance and Regulatory Compliance | IT Business Continuity Plan - TAMS and Honors | UNT | 2. Inventory not performed

An inventory of IT services has not been created. TAMS and Honors College had not evaluated their application/service inventory, identified their mission-critical IT applications/services, and risk ranked them for priority. Roy Zumwalt is leading the BCP effort and has started work creating a complete list of applications/services used within TAMS and Honors College. | High | Recommendation for Dean of TAMS:

2.1.a. TAMS and Honors College should develop an inventory of all IT applications and services used by faculty, staff and students for use in performing a BIA. | 1a. The application/service inventory has been completed. While additions/changes may occur over time, the current inventory incorporates critical and tangential services for TAMS/Honors. The inventory includes services housed in TAMS, Honors College, Office for Nationally Competitive Scholarships, Terry Foundation, McNair Scholars Program. | Roy Zumwalt, Senior IT Support Manager | 5/22/2018 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018g UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - TAMS and Honors	UNT	3. Business Impact Analysis not performed A Business Impact Analysis has not been performed. The TAMS and Honors College had not evaluated their application/service inventory, identified their mission-critical IT applications/services, and risk ranked them for priority. Roy Zumwalt is leading the BCP effort and has started work on a Business Impact Analysis (BIA), working with faculty and staff and other stakeholders within the colleges.	High	Recommendation for Dean of TAMS: 3.1.a. TAMS and Honors College should perform BIAs to determine critical applications requiring a BCP.	1a. The BIA has been performed for TAMS/Honors. The BIA has been incorporated into the BCP and includes the scope, prioritization, relevance and course of action for listed services and applications. Step by step guidance is provided for each application/service based on criticality in the event of an outage. Many systems hosted by UNT IT Shared Service are listed as well as they are crucial for continued success of the TAMS/Honors programs.	Roy Zumwalt, Senior IT Support Manager	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018g UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - TAMS and Honors	UNT	4. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, TAMS and Honors College had not assigned a person or persons the responsibility for developing, maintaining, and testing BCPs for the colleges.	Moderate	Recommendation for Dean of TAMS: 4.1.a. TAMS and Honors College should assign a person or persons to lead the development, maintenance, and testing of the BCPs.	1a.Dr. Glenisson tasked Roy Zumwalt, Senior IT Support Manager, TAMS, with leading the BCP effort.	Dr. Glenisson de Oliveira, Dean of TAMS	5/22/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018h UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Libraries	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The UNT Libraries Business Continuity Plan (BCP) does not address a strategy for the continuation of business in the event of disruption of IT services. The Library does have a Disaster Recovery Plan, but not specific steps to continue business in the event of an IT outage.	High	Recommendation for Dean of the UNT Libraries: 1.1.a. UNT Libraries should develop a BCP for critical IT services in the event of a disruption to IT services.	1a. We will provide a completed and tested BCP for the UNT Libraries to UNT System Internal Audit representatives, Sue Pagel and Mickie Tate, based on your comments to us at our meeting on February 13, 2018.	Scott Jackson, Assistant Dean for Facilities and Systems, UNT Libraries (also involved – Jeffrey Guintivano, Senior Systems Integration Manager, Cathy Hartman, Interim Dean of Libraries)	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018h UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Libraries	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The UNT Libraries Business Continuity Plan (BCP) does not address a strategy for the continuation of business in the event of disruption of IT services. The Library does have a Disaster Recovery Plan, but not specific steps to continue business in the event of an IT outage.	High	Recommendation for Dean of the UNT Libraries: 1.1.b. UNT Libraries should test their BCP once it has been developed.	1b. We will provide a completed and tested BCP for the UNT Libraries to UNT System Internal Audit representatives, Sue Pagel and Mickie Tate, based on your comments to us at our meeting on February 13, 2018.	Scott Jackson, Assistant Dean for Facilities and Systems, UNT Libraries (also involved – Jeffrey Guintivano, Senior Systems Integration Manager, Cathy Hartman, Interim Dean of Libraries)	5/22/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018h UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - Libraries	UNT	2. Business Impact Analysis not performed. The Business Impact Analysis performed does not address critical IT applications/software essential to the mission of UNT Libraries. The UNT Libraries Business Impact Analysis (BIA) does not include an assessment of critical IT applications essential to its mission in the event IT outage. The BIA analysis in place only addresses an assessment of business units.	High	Recommendation for Dean of the UNT Libraries: 2.1.a. UNT Libraries should perform a BIA to determine critical IT applications requiring a BCP.	1a. We will complete a BIA for the UNT Libraries to the UNT System Internal Audit representatives, Sue Pagel and Mickie Tate, based on your comments to us at our meeting on February 13, 2018.	Scott Jackson, Assistant Dean for Facilities and Systems, UNT Libraries (also involved – Jeffrey Guintivano, Senior Systems Integration Manager, Cathy Hartman, Interim Dean of Libraries)	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018i UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Engineering	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. CENG does not have a Business Continuity Plan (BCP) in place. Jim Byford is leading the effort to create a BCP and has made a draft from which the College will work from to finalize a BCP.	High	Recommendation for Dean of the College of Engineering: 1.1.a. CENG should develop a BCP for critical IT services in the event of a disruption to IT services.	1a. CENG created a BCP. CENG created a list of critical applications used within the college. This includes applications provided and supported by IT Shared Services. IT Shared service applications are addressed in their own BCP. Only broad mention of impact and action is shown in the CENG BCP. The focus is on applications that are managed/hosted within the college of engineering. The BCP includes information for each application: affected customers, impact, severity, response time, target and responsibility. After creating a list of applications hosted within the college, informal discussions with various faculty/staff were conducted to assist with determining impact of software list included in BCP. This assisted in determining if initial assessment needed adjusting. In addition, questions were posed regarding alternative plans if application(s) were unavailable which also assisted with assessing criticality and response times for bringing systems back online.	Jim Byford, IT Support Manager	5/22/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018i UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Engineering	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. CENG does not have a Business Continuity Plan (BCP) in place. Jim Byford is leading the effort to create a BCP and has made a draft from which the College will work from to finalize a BCP.	High	Recommendation for Dean of the College of Engineering: 1.1.b. CENG should test their BCP once it has been developed.	1b. CENG created a BCP. CENG created a list of critical applications used within the college. This includes applications provided and supported by IT Shared Services. IT Shared service applications are addressed in their own BCP. Only broad mention of impact and action is shown in the CENG BCP. The focus is on applications that are managed/hosted within the college of engineering. The BCP includes information for each application: affected customers, impact, severity, response time, target and responsibility. After creating a list of applications hosted within the college, informal discussions with various faculty/staff were conducted to assist with determining impact of software list included in BCP. This assisted in determining if initial assessment needed adjusting. In addition, questions were posed regarding alternative plans if application(s) were unavailable which also assisted with assessing criticality and response times for bringing systems back online.	Jim Byford, IT Support Manager	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018i UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Engineering	UNT	2. Inventory not performed An inventory of IT services has not been created. The College of Engineering (CENG) had not created an inventory, identifying all IT services and applications used by their faculty, staff, and students. Jim Byford is leading the BCP effort, and has started evaluating software used by College of Engineering to establish which are important to them.	High	Recommendation for Dean of the College of Engineering: 2.1.a. CENG should develop an inventory of all IT applications and services used by faculty, staff and students for use in performing a BIA.	1a. Thorough review of priority was conducted to assess and prioritize impact on the college in different levels (i.e. college-wide, departmental, research and impact in research, etc.). Applications used by the entire college have more impact. Other applications at the departmental level are categorized based on volume of use. Research based applications are assessed on computational use. A summary is provided to explain tables and application class levels.	Jim Byford, IT Support Manager	5/22/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018i UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Engineering	UNT	3. Business Impact Analysis not performed A Business Impact Analysis has not been performed. The College of Engineering (CENG) had not evaluated their application/service inventory, identified their mission critical IT applications/services, and risk ranked them for priority. Jim Byford is leading the BCP effort, and has started work on a Business Impact Analysis (BIA).	High	Recommendation for Dean of the College of Engineering: 3.1.a. CENG should perform a BIA to determine critical applications requiring a BCP.	1a. A BIA was conducted to determine a list of applications that should be included in the BCP. The initial list was generated by Jim Byford (IT Manager) with additional feedback from Costas Tsatsoulis (Dean of the College of Engineering).	Costas Tsatsoulis (Dean) and Jim Byford (IT Manager)	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018i UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Engineering	UNT	4. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, the College of Engineering (CENG) had not assigned a person or persons the responsibility for developing, maintaining, and testing a Business Continuity Plan (BCP) for the college.	Moderate	Recommendation for Dean of the College of Engineering: 4.1.a. CENG should assign a person or persons to lead the development, maintenance, and testing of the college's BCP.	1a.Dean Tsatsoulis tasked Jim Byford, Senior IT Support Director, College of Engineering, with leading the BCP effort.	Costas Tsatsoulis, Dean of the College of Engineering	5/22/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018j UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Health and Public Service	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. HPS does not have a Business Continuity Plan (BCP) in place. Jackie Thames is leading the effort to create a BCP and has started contacting the departments and areas in the College of Health and Public Service (HPS) to get their feedback on what applications and resources are important to them.	High	Recommendation for Dean of the College of Health and Public Service: 1.1.a. HPS should develop a BCP for critical IT services in the event of a disruption to IT services.	1a. Draft of the HPS BCP is complete. Review by department representatives and tabletop exercise testing are planned for April 2018, with final BCP completed May 2018.	Linda Holloway, Dean, College of Health and Public Service	5/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018j UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Health and Public Service	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. HPS does not have a Business Continuity Plan (BCP) in place. Jackie Thames is leading the effort to create a BCP and has started contacting the departments and areas in the College of Health and Public Service (HPS) to get their feedback on what applications and resources are important to them.	High	Recommendation for Dean of the College of Health and Public Service: 1.1.b. HPS should test their BCP once it has been developed.	1b. Draft of the HPS BCP is complete. Review by department representatives and tabletop exercise testing are planned for April 2018, with final BCP completed May 2018.	Linda Holloway, Dean, College of Health and Public Service	5/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018j UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Health and Public Service	UNT	2. Business Impact Analysis not performed. A Business Impact Analysis has not been performed. The College of Health and Public Service (HPS) had not evaluated their application/service inventory, identified all IT applications/services, and risk ranked them for priority. Jackie Thames, Senior IT Support Manager is leading the Business Continuity Plan (BCP) effort, and has started work on a Business Impact Analysis (BIA), by creating a committee made up of staff from all the departments and areas in the College of Health and Public Service to get their feedback on what apps/resources are important to them.	High	Recommendation for Dean of the College of Health and Public Service: 2.1.a. HPS should perform a BIA to determine critical applications requiring a BCP.	1a. Draft of the HPS BIA is complete. Review by department representatives and tabletop exercise testing are planned for April 2018, with final BIA completed with the BCP in May 2018.	Linda Holloway, Dean, College of Health and Public Service	5/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018j UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Health and Public Service	UNT	3. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, the College of Health and Public Service (HPS) had not assigned a person or persons the responsibility for developing, maintaining, and testing a Business Continuity Plan (BCP) for the college.	Moderate	Recommendation for Dean of the College of Health and Public Service: 3.1.a. HPS should assign a person or persons to lead the development, maintenance, and testing of the college's BCP.	1a.Dean Holloway tasked Jackie Thames, Senior IT support Manager with leading the BCP effort.	Linda Holloway, Dean, College of Health and Public Service	5/22/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018k UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Merchandising Hospitality & Tourism	UNT	1. Business Continuity Plan not created

A Business Continuity Plan has not been created and tested. The College of Merchandising, Hospitality & Tourism (CMHT) does not have a BCP in place. Sampath Pamidimukkala is leading the effort to create a BCP and has started working on a team consisting of representatives from faculty and administration. | High | Recommendation for Dean of College of Merchandising, Hospitality & Tourism:

1.1.a. CMHT should develop a BCP for critical IT services in the event of a disruption to IT services. | 1a. BCP created on March 19th and revised on March 29th. Tested BCP by working with faculty and staff to make sure the process set in place will work. | Sampath Pamidimukkala, Senior IT Support Manager | 5/22/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2018 | 18-018k UNT | Governance and Regulatory Compliance | IT Business Continuity Plan - College of Merchandising Hospitality & Tourism | UNT | 1. Business Continuity Plan not created

A Business Continuity Plan has not been created and tested. The College of Merchandising, Hospitality & Tourism (CMHT) does not have a BCP in place. Sampath Pamidimukkala is leading the effort to create a BCP and has started working on a team consisting of representatives from faculty and administration. | High | Recommendation for Dean of College of Merchandising, Hospitality & Tourism:

1.1.b. CMHT should test its BCP once it has been developed. | 1b. BCP created on March 19th and revised on March 29th. Tested BCP by working with faculty and staff to make sure the process set in place will work. | Sampath Pamidimukkala, Senior IT Support Manager | 5/22/2018 | Closed |

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018k UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Merchandising Hospitality & Tourism	UNT	2. Inventory not performed

An inventory of IT services has not been created.
The College of Merchandising, Hospitality & Tourism (CMHT) had not created an inventory, identifying all IT applications and services used by their faculty, staff, and students. Sampath Pamidimukkala is leading the BCP effort and has started work creating a complete list of applications/services used within CHMT. | High | Recommendation for Dean of College of Merchandising, Hospitality & Tourism:

2.1.a. CMHT should develop an inventory of all IT applications and services used by faculty, staff and students for use in performing a BIA. | 1a. Inventory of IT services has been conducted starting in February 2018 and completed it on March 19, 2018 | Sampath Pamidimukkala, Senior IT Support Manager | 5/22/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2018 | 18-018k UNT | Governance and Regulatory Compliance | IT Business Continuity Plan - College of Merchandising Hospitality & Tourism | UNT | 3. Business Impact Analysis not performed

A Business Impact Analysis has not been performed.
The College of Merchandising, Hospitality & Tourism (CMHT) had not evaluated their application/service inventory, identified their mission-critical IT applications/services, and risk ranked them for priority. Sampath Pamidimukkala is leading the Business Continuity Plan (BCP) effort. He has started work on a Business Impact Analysis (BIA), with a team consisting of representatives from faculty and administration, and other stakeholders within the University. | High | Recommendation for Dean of College of Merchandising, Hospitality & Tourism:

3.1.a. CMHT should perform a BIA to determine critical applications requiring a BCP. | 1a. Business Impact Analysis is complete. Created BIA during February and March of 2018, by working with the faculty and staff of CMHT. | Sampath Pamidimukkala, Senior IT Support Manager | 5/22/2018 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018k UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Merchandising Hospitality & Tourism	UNT	4. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, the College of Merchandising, Hospitality & Tourism (CMHT) had not assigned a person or persons the responsibility for developing, maintaining, and testing a Business Continuity Plan (BCP) for the college.	Moderate	Recommendation for Dean of College of Merchandising, Hospitality & Tourism: 4.1.a. CMHT should assign a person or persons to lead the development, maintenance, and testing of the college's BCP.	1a.Dr. Forney tasked Sampath Pamidimukkala, CMHT Senior IT Support manager, with leading the BCP effort.	Dr. Judith Forney, Dean of College of Merchandising, Hospitality & Tourism.	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018l UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Information	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The College of Information (COI) does not have a Business Continuity Plan (BCP) in place. Gary Mathews is creating a BCP and has started contacting the departments and areas within the College of Information to get their feedback on what applications and resources are important to them.	High	Recommendation for Dean of the College of Information: 1.1.a. COI will create and test a new BCP.	1a. COI will create and test a new BCP.	Kinshuk, Dean, College of Information	Exp. Impl. Date: 6/30/2018 Rev. Impl. Date: 10/20/18	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018I UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Information	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The College of Information (COI) does not have a Business Continuity Plan (BCP) in place. Gary Mathews is creating a BCP and has started contacting the departments and areas within the College of Information to get their feedback on what applications and resources are important to them.	High	Recommendation for Dean of the College of Information: 1.1.b. COI should test their BCP once it has been developed.	1b. COI will create and test a new BCP.	Kinshuk, Dean, College of Information	Exp. Impl. Date: 6/30/2018 Rev. Impl. Date: 10/20/18	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018I UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Information	UNT	2. Inventory not performed An inventory of IT services has not been created. The College of Information (COI) had not created an inventory, identifying all IT services and applications used by their faculty, staff, and students. Gary Mathews is managing the BCP effort, and has started evaluating software used by the College of Information to establish which are important to them.	High	Recommendation for Dean of the College of Information: 2.1.a. COI should develop an inventory of all IT applications and services used by faculty, staff and students for use in performing a BIA.	1a. COI will complete an updated inventory of all IT assets, applications and services.	Kinshuk, Dean, College of Information	4/30/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018I UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Information	UNT	3. Business Impact Analysis not performed. A Business Impact Analysis has not been performed. The College of Information (COI) had not evaluated their application/service inventory, identified all IT applications/services, and risk ranked them for priority. Gary Matthews is managing the Business Continuity Plan (BCP) effort, and has started work on a Business Impact Analysis (BIA).	High	y	1a. COI will complete a BIA to identify critical IT assets, applications and services to include in the BCP.	Kinshuk, Dean, College of Information	Exp. Impl. Date: 5/30/2018 Rev. Impl. Date: 09/25/18	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018I UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Information	UNT	4. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, the College Information (COI) had not assigned a person or persons the responsibility for developing, maintaining, and testing a Business Continuity Plan (BCP) for the college.	Moderate	Recommendation for Dean of the College of Information: 4.1.a. COI should assign a person or persons to lead the development, maintenance, and testing of the college's BCP.	1a. Dean Kinshuk took on the task of leading the BCP effort, tasking Gary Mathews with creating the plan.	Kinshuk, Dean, College of Information	5/22/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018m UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - CVAD	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The College of Visual Arts and Design (CVAD) does not have a Business Continuity Plan (BCP) in place. Eric Ligon and Michael Baggett are leading the effort to create a BCP and have started contacting the departments and areas in the College of Visual Arts and Design to get their feedback on what applications and resources are important to them.	High	Recommendation for Dean of the College of Visual Arts and Design: 1.1.a. CVAD should develop a BCP for critical IT services in the event of a disruption to IT services.	1a. The College of Visual Arts and Design does not have a formal Business Continuity Plan in place. However, we do have continuity plans regarding IT, our academic mission and our business practice. As the college is currently undergoing a major renovation/construction project and will be undergoing two major moves (the first over the summer, and the second over winter 2018 break), it will be difficult for us to create a final, formal business continuity plan until we are fully at home in our new facilities. Therefore, it is our intention to work on our plan in three phases. 1. Short-term: at the beginning of summer 2018, we will have plans in place to accommodate our business enterprise and classes as we vacate the current Art Building and move into temporary spaces. 2. Mid-term: Fall 2018, we will revise our plans to accommodate the business and educational enterprises of the college while the majority of the staff in the college will be housed in temporary offices, faculty will be without offices on campus, and many programs and classrooms will be in temporary locations. 3. Long-term: In January 2019, we will all move into our final locations and offices. We believe that there will need to be adjustments to our Business Continuity Plan at each stage to accommodate the foreseen and unforeseen complications as part of this move.	Greg Watts, Dean, College of Visual Arts and Design	3/22/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018m UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - CVAD	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The College of Visual Arts and Design (CVAD) does not have a Business Continuity Plan (BCP) in place. Eric Ligon and Michael Baggett are leading the effort to create a BCP and have started contacting the departments and areas in the College of Visual Arts and Design to get their feedback on what applications and resources are important to them.	High	Recommendation for Dean of the College of Visual Arts and Design: 1.1.b. CVAD should test their BCP once it has been developed.	1a. The College of Visual Arts and Design does not have a formal Business Continuity Plan in place. However, we do have continuity plans regarding IT, our academic mission and our business practice. As the college is currently undergoing a major renovation/construction project and will be undergoing two major moves (the first over the summer, and the second over winter 2018 break), it will be difficult for us to create a final, formal business continuity plan until we are fully at home in our new facilities. Therefore, it is our intention to work on our plan in three phases. 1. Short-term: at the beginning of summer 2018, we will have plans in place to accommodate our business enterprise and classes as we vacate the current Art Building and move into temporary spaces. 2. Mid-term: Fall 2018, we will revise our plans to accommodate the business and educational enterprises of the college while the majority of the staff in the college will be housed in temporary offices, faculty will be without offices on campus, and many programs and classrooms will be in temporary locations. 3. Long-term: In January 2019, we will all move into our final locations and offices. We believe that there will need to be adjustments to our Business Continuity Plan at each stage to accommodate the foreseen and unforeseen complications as part of this move.	Greg Watts, Dean, College of Visual Arts and Design	3/22/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018m UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - CVAD	UNT	2. Business Impact Analysis not performed. A Business Impact Analysis has not been performed. The College of Visual Arts and Design (CVAD) had not evaluated their application/service inventory, identified all IT applications/services, and risk ranked them for priority. Eric Ligon and Michael Baggett are leading the Business Continuity Plan (BCP) effort, and have started work on a Business Impact Analysis (BIA).	High	Recommendation for Dean of the College of Visual Arts and Design: 2.1.a. CVAD should perform a BIA to determine critical applications requiring a BCP.	1a. As stated above, the Business Impact Analysis will be a moving target for the college as we proceed through each phase of our upcoming moves until we are in our final locations in January 2019. It is our plan to develop a BIA to determine critical applications within the college as accurately as possible within 4-6 weeks of each of the respective moves. Expected Implementation Date: Short-term: 4th week in July, 2018; Mid-term: early October, 2018; Long-term: early February, 2019.	Greg Watts, Dean, College of Visual Arts and Design	2/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018m UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - CVAD	UNT	3. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, the College of Visual Arts and Design (CVAD) had not assigned a person or persons the responsibility for developing, maintaining, and testing a Business Continuity Plan (BCP) for the college.	Moderate	Recommendation for Dean of the College of Visual Arts and Design: 3.1.a. CVAD should assign a person or persons to lead the development, maintenance, and testing of the college's BCP.	1a. Management has taken appropriate action, assigning Eric Ligon and Michael Baggett to lead the BCP effort for the college.	Greg Watts, Dean, College of Visual Arts and Design	5/22/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018n UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Music	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The College of Music (COM) does not have a Business Continuity Plan (BCP) in place. Jon Nelson is leading the effort to create a BCP and has made a draft from which the College will work from to finalize a BCP.	High	Recommendation for Dean of the College of Music: 1.1.a. COM should develop a BCP for critical IT services in the event of a disruption to IT services.	1a. The draft of the College of Music Business Continuity Plan (BCP) was completed on March 28, 2018. BCP review will be completed by May 1, 2018 and BCP testing will commence. Testing will be completed by August 31, 2018.	Jon Nelson, Associate Dean for Operations	8/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018n UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Music	UNT	1. Business Continuity Plan not created A Business Continuity Plan has not been created and tested. The College of Music (COM) does not have a Business Continuity Plan (BCP) in place. Jon Nelson is leading the effort to create a BCP and has made a draft from which the College will work from to finalize a BCP.	High	Recommendation for Dean of the College of Music: 1.1.b. COM should test their BCP once it has been developed.	1b. The draft of the College of Music Business Continuity Plan (BCP) was completed on March 28, 2018. BCP review will be completed by May 1, 2018 and BCP testing will commence. Testing will be completed by August 31, 2018.	Jon Nelson, Associate Dean for Operations	8/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018n UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Music	UNT	2. Inventory not performed An inventory of IT services has not been created. COM had not created an inventory, identifying all IT services and applications used by their faculty, staff, and students. Jon Nelson is leading the BCP effort, and has started evaluating software used by the College of Music to establish which are important to them.	High	Recommendation for Dean of the College of Music: 2.1.a. COM should develop an inventory of all IT applications and services used by faculty, staff and students for use in performing a BIA.	1a. The inventory of College of Music IT services and applications was completed on March 28, 2018.	Jon Nelson, Associate Dean for Operations	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018n UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Music	UNT	3. Business Impact Analysis not performed A Business Impact Analysis has not been performed. The College of Music (COM) had not evaluated their application/service inventory, identified their mission critical IT applications/services, and risk ranked them for priority. Jon Nelson is leading the BCP effort, and has started work on a Business Impact Analysis (BIA).	High	Recommendation for Dean of the College of Music: 3.1.a. COM should perform a BIA to determine critical applications requiring a BCP.	1a. The College of Music Business Impact Analysis (BIA) was completed on March 28, 2018.	Jon Nelson, Associate Dean for Operations	5/22/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-018n UNT	Governance and Regulatory Compliance	IT Business Continuity Plan - College of Music	UNT	4. Individual not assigned to lead Business Continuity Plan An individual has not been assigned to lead the Business Continuity Plan effort. As determined during the Entrance Conference, the College of Music (COM) had not assigned a person or persons the responsibility for developing, maintaining, and testing a Business Continuity Plan (BCP) for the college.	Moderate	Recommendation for Dean of the College of Music: 4.1.a. COM should assign a person or persons to lead the development, maintenance, and testing of the college's BCP.	1a.Associate Dean Nelson accepted task to lead the BCP effort.	Jon Nelson, Associate Dean of the College of Music.	5/22/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-406 HSC	Governance and Regulatory Compliance	Provost Transition Audit	UNTHSC	1. Cash Handling Cash handling procedures in the Faculty Affairs Department are not adequate during the billing, collection, receipting, depositing, and reconciliation of room rental fees. Faculty Affairs is responsible for the scheduling of facility room reservations throughout campus utilizing the Event Management System. Rental fees are billed and collected for private events according to established guidelines. Specifically, the following were noted: • There is limited segregation of duties for the collecting, recording, and depositing of cash collections. Specifically, the Room Scheduling Coordinator records all transactions and charges to the Event Management System, performs all collection activities, physically handles and independently safeguards all funds collected, and prepares all deposits. • A Cash Receipt Log is not maintained. All collections are recorded to the Event Management System as received, and the updated Confirmation Summary serves as the receipt for the payer for specific room reservations. However, a summary of all payments posted is not generated from the system. • There is not a reconciliation of system events and payments recorded to the system to actual total deposits (i.e. no confirmation that the deposit is complete). • The billing statement sent to external parties does not instruct the payer to make check payments to UNTHSC. • Checks are not restrictively endorsed immediately upon receipt.	High	Recommendation for the Interim Provost and Faculty Affairs Manager: 1.1.a. Work with the UNTHSC Vice President for Finance & Planning and the UNTS Associate Controller UNTHSC to assist you in establishing departmental cash controls procedures to include but not limited to: • Ensure that employees handling cash receive adequate cash handling training. • Update the billing statement language to clearly instruct check payments to be made to UNTHSC. • Establish a Cash Receipt Log for all funds coming into Faculty Affairs, and assign the duty of maintaining the log to someone other than the Room Scheduling Coordinator. • Establish a method to independently reconcile all payments recorded to the Event Management System to actual deposits. • Obtain a restrictive endorsement stamp for use on check payments received by the department. • Require timely deposit of funds on hand in accordance with UNTHSC cash handling procedures.	1a. The Faculty Affairs Manager will work with the UNTHSC Vice President for Finance & Planning and the UNTS Associate Controller UNTHSC to establish departmental cash controls procedures that comply with the official UNTHSC Cash Handling Controls Policy that is currently in development. • The billing statement has been updated and instructs check payments to be made to UNTHSC. • A restrictive endorsement stamp will be used on check payments received. • Cash (Check) Receipt Logs will be maintained for funds coming into the department and will be maintained by someone other than the Room Scheduling Coordinator. • Timely deposits of funds on hand will be made in accordance with UNTHSC cash handling procedures. • Queries will be made in the Event Management System to allow for reconciliation of invoiced payments received to actual cashier deposits. • Faculty Affairs employees will be required to annually receive future cash handling training once implemented.	Dr. Charles Taylor, Provost and Executive Vice President for Academic Affairs and Jackie Williams, Faculty Affairs Manager	12/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-406 HSC	Governance and Regulatory Compliance	Provost Transition Audit	UNTHSC	1. Cash Handling Cash handling procedures in the Faculty Affairs Department are not adequate during the billing, collection, receipting, depositing, and reconciliation of room rental fees. Faculty Affairs is responsible for the scheduling of facility room reservations throughout campus utilizing the Event Management System. Rental fees are billed and collected for private events according to established guidelines. Specifically, the following were noted: • There is limited segregation of duties for the collecting, recording, and depositing of cash collections. Specifically, the Room Scheduling Coordinator records all transactions and charges to the Event Management System, performs all collection activities, physically handles and independently safeguards all funds collected, and prepares all deposits. • A Cash Receipt Log is not maintained. All collections are recorded to the Event Management System as received, and the updated Confirmation Summary serves as the receipt for the payer for specific room reservations. However, a summary of all payments posted is not generated from the system. • There is not a reconciliation of system events and payments recorded to the system to actual total deposits (i.e. no confirmation that the deposit is complete). • The billing statement sent to external parties does not instruct the payer to make check payments to UNTHSC. • Checks are not restrictively endorsed immediately upon receipt.	High	Recommendations for the UNTHSC Vice President for Finance & Planning and the UNTS Associate Controller at UNTHSC: 1.2.a. Utilize the UNT System 04.302 Cash Handling Controls as a guide to develop Cash Handling Control policies and procedures for UNTHSC.	2a. Cash Handling Control policies and procedures will be developed using the UNT System 04.302 Cash Handling Controls policy as a guide.	Geoffrey Scarpelli, Vice President Finance & Planning and Paula Welch, UNT System Associate Controller at UNTHSC	12/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-406 HSC	Governance and Regulatory Compliance	Provost Transition Audit	UNTHSC	1. Cash Handling Cash handling procedures in the Faculty Affairs Department are not adequate during the billing, collection, receipting, depositing, and reconciliation of room rental fees. Faculty Affairs is responsible for the scheduling of facility room reservations throughout campus utilizing the Event Management System. Rental fees are billed and collected for private events according to established guidelines. Specifically, the following were noted: • There is limited segregation of duties for the collecting, recording, and depositing of cash collections. Specifically, the Room Scheduling Coordinator records all transactions and charges to the Event Management System, performs all collection activities, physically handles and independently safeguards all funds collected, and prepares all deposits. • A Cash Receipt Log is not maintained. All collections are recorded to the Event Management System as received, and the updated Confirmation Summary serves as the receipt for the payer for specific room reservations. However, a summary of all payments posted is not generated from the system. • There is not a reconciliation of system events and payments recorded to the system to actual total deposits (i.e. no confirmation that the deposit is complete). • The billing statement sent to external parties does not instruct the payer to make check payments to UNTHSC. • Checks are not restrictively endorsed immediately upon receipt.	High	Recommendations for the UNTHSC Vice President for Finance & Planning and the UNTS Associate Controller at UNTHSC: 1.2.b. Communicate to all employees handling cash at UNTHSC the updated policies and procedures to assist them in fulfilling their cash handling responsibilities.	2b. The final Cash Handling Control policies and procedures will be provided to all employees handling cash in order to assist them with their cash handling responsibilities.	Geoffrey Scarpelli, Vice President Finance & Planning and Paula Welch, UNT System Associate Controller at UNTHSC	12/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-406 HSC	Governance and Regulatory Compliance	Provost Transition Audit	UNTHSC	1. Cash Handling Cash handling procedures in the Faculty Affairs Department are not adequate during the billing, collection, receipting, depositing, and reconciliation of room rental fees. Faculty Affairs is responsible for the scheduling of facility room reservations throughout campus utilizing the Event Management System. Rental fees are billed and collected for private events according to established guidelines. Specifically, the following were noted: • There is limited segregation of duties for the collecting, recording, and depositing of cash collections. Specifically, the Room Scheduling Coordinator records all transactions and charges to the Event Management System, performs all collection activities, physically handles and independently safeguards all funds collected, and prepares all deposits. • A Cash Receipt Log is not maintained. All collections are recorded to the Event Management System as received, and the updated Confirmation Summary serves as the receipt for the payer for specific room reservations. However, a summary of all payments posted is not generated from the system. • There is not a reconciliation of system events and payments recorded to the system to actual total deposits (i.e. no confirmation that the deposit is complete). • The billing statement sent to external parties does not instruct the payer to make check payments to UNTHSC. • Checks are not restrictively endorsed immediately upon receipt.	High	Recommendations for the UNTHSC Vice President for Finance & Planning and the UNTS Associate Controller at UNTHSC: 1.2.c. Develop an annual mandatory cash handling training for all employees handling cash.	2c. Training will be developed based on the final Cash Handling Control policies and procedures and mandatory training will be required, at least annually, for all employees handling cash.	Geoffrey Scarpelli, Vice President Finance & Planning and Paula Welch, UNT System Associate Controller at UNTHSC	Exp. Imp. Date: 12/31/2018 Rev, Imp. Date: 05/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-404 DAL	Governance and Regulatory Compliance	Data Security for Network Multifunction Printers (MAS)	UNT Dallas	No observations. This was a management advisory service (MAS).	NA	NA	NA	NA	NA	N/A

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Internal	UNT System Internal Audit	Fiscal Year 2018	N/A	Governance and Regulatory Compliance	UNT Dallas Monitoring Printer Usage	UNT Dallas	No observations. This was a management advisory service (MAS).	NA	NA	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2018	N/A	Governance and Regulatory Compliance	University - Owned Cell Phone Billing Process (MAS)	UNT Dallas	No observations. This was a management advisory service (MAS).	NA	NA	NA	NA	NA	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	1. Life Safety There are no fire sprinkler and full-coverage fire detection systems in Oak Street Hall and Oak Street Annex. On August 9, 2017, the UNT System Fire Marshal performed a high-level life-safety inspection walkthrough of Oak Street Hall and Oak Street Annex. The project is titled UNT Oak Street Hall and Oak Street Annex – Review for Major Life Safety Issues. The purpose of the inspection was to address critical life-safety deficiencies in the buildings. The inspection identified critical life-safety deficiencies, including, but not limited to the following: ▫ Lack of automatic fire sprinkler system; ▫ Lack of full-coverage fire detection system (currently, there is partial detection system coverage); ▫ Improper ventilation (pertaining to a life-safety fire risk); ▫ Natural gas-like smell detected in the outdoor kiln area; ▫ Gas pipes positioned over outdoor kilns; and ▫ Inadequate barriers/protection and warning signs for outdoor kilns. According to the Associate Dean of Administrative Affairs of the College of Visual Arts and Design, some of the items identified in the report were corrected and some remain unaddressed.	High	Recommendation for Jennifer Cowley, Provost and Vice President for Academic Affairs: 1.1.a. Collaborate with the UNT Vice President for Finance and Administration, and the Dean of the College of Visual Arts and Design to develop a plan to correct the life-safety deficiencies as related to fire sprinkler and detection systems.	1.a. Actions have been taken to address as many of the life and safety issues as possible, including for example, moving a gas line. The College of Visual Arts and Design, in partnership with UNT Facilities and Academic Affairs is evaluating alternatives for a new facility to allow for the vacating of the existing facility.	Jennifer Cowley, Provost and Vice President for Academic Affairs	8/31/2018 Rev. 12/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	2. Chemical Inventory A consolidated chemical inventory for all University labs is not maintained. Currently, RMS uses a spreadsheet program to track the chemical inventory. Based on Internal Audit's conversation with the Director of Environmental Risk, academic departments have historically had issues maintaining a chemical inventory and submitting the inventory results to Risk Management Services (RMS). While Chemistry and Physics have addressed their chemical inventory issues, other academic departments are in the process of developing inventory processes and procedures to achieve compliance. Internal Audit noted that RMS does not currently have a standard operating procedure that specifically addresses chemical inventories in labs. According to the Director of Environmental Risk, tracking of chemical inventory is in the infancy stage. Additionally, the current process for tracking chemical inventory is manual.	High	Recommendations for Scott Dunkle, Director of Environmental Risk: 2.1.a. Require that all academic departments submit a chemical inventory to RMS.	1a. As of October 2017, RMS has been working with academic departments to obtain complete chemical inventories with an expectation that these remain current moving forward. Inventories have been completed in Chemistry, Physics, and portions of the Biological Sciences, with efforts at Discovery Park now beginning. Previous inventories had been maintained through purchase requests.	Scott Dunkle, Director, Environmental Risk; Shih-Huang Huang, Chemical Hygiene Officer	Exp. Imp. Date: 10/1/2018 Rev. Imp. Date: 12/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	2. Chemical Inventory A consolidated chemical inventory for all University labs is not maintained. Currently, RMS uses a spreadsheet program to track the chemical inventory. Based on Internal Audit's conversation with the Director of Environmental Risk, academic departments have historically had issues maintaining a chemical inventory and submitting the inventory results to Risk Management Services (RMS). While Chemistry and Physics have addressed their chemical inventory issues, other academic departments are in the process of developing inventory processes and procedures to achieve compliance. Internal Audit noted that RMS does not currently have a standard operating procedure that specifically addresses chemical inventories in labs. According to the Director of Environmental Risk, tracking of chemical inventory is in the infancy stage. Additionally, the current process for tracking chemical inventory is manual.	High	Recommendations for Scott Dunkle, Director of Environmental Risk: 2.1.b. Develop a standard operating procedure that addresses chemical inventory in labs.	1b. A standard operating procedure will be drafted that addresses chemical inventories in labs.	Scott Dunkle, Director, Environmental Risk; Shih-Huang Huang, Chemical Hygiene Officer	10/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	2. Chemical Inventory A consolidated chemical inventory for all University labs is not maintained. Currently, RMS uses a spreadsheet program to track the chemical inventory. Based on Internal Audit's conversation with the Director of Environmental Risk, academic departments have historically had issues maintaining a chemical inventory and submitting the inventory results to Risk Management Services (RMS). While Chemistry and Physics have addressed their chemical inventory issues, other academic departments are in the process of developing inventory processes and procedures to achieve compliance. Internal Audit noted that RMS does not currently have a standard operating procedure that specifically addresses chemical inventories in labs. According to the Director of Environmental Risk, tracking of chemical inventory is in the infancy stage. Additionally, the current process for tracking chemical inventory is manual.	High	Recommendations for Scott Dunkle, Director of Environmental Risk: 2.1.c. Acquire a software program to track chemical inventory University-wide.	1c. A software program has already been acquired within RMS that will be utilized to track chemical inventories.	Scott Dunkle, Director, Environmental Risk; Shih-Huang Huang, Chemical Hygiene Officer	10/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	3. Emergency Contact Lists Emergency contact lists on lab doors were missing or contained outdated information. In addition, Risk Management Services does not have a comprehensive listing of lab managers. Emergency contact lists generally contain phone numbers for UNT Police Department, Denton Police Department, Denton Fire Department, Risk Management Services (RMS), and Poison Control among others. During walkthroughs of Chemistry, Engineering, and Studio Art labs, Internal Audit observed the following: ⬜ Multiple labs did not have an emergency contact list posted either on the outside or inside lab entrance door or wall. ⬜ Emergency contact lists contained outdated names and contact information. For example, the RMS contact on several emergency contact lists was an individual who is no longer employed at UNT. Based on discussion with the Discovery Park RMS Lab Safety Officer, there is not a listing of lab managers for labs at Discovery Park. The Chemical Hygiene Officer for RMS stated that there is a listing of lab managers for Chemistry, Physics, and Studio Art labs.	High	Recommendations for Scott Dunkle, Director of Environmental Risk: 3.1.a. Ensure that accurate and up-to-date emergency contact lists are posted on outside lab doors.	1a. As of January 2018, RMS initiated a project to develop consistent laboratory door signage that includes the name of the principal investigator (PI) or lab manager, emergency contact information, as well as the potential hazards that lie within the given lab. The majority of these new door signs have been installed and RMS is currently working with Facilities and the remaining departments/PIs/lab managers to complete the project. PIs and lab managers are expected to update the signage when personnel change at least annually. RMS will inspect signage during regular laboratory audits.	Scott Dunkle, Director, Environmental Risk; Fatima Adeyemo, Radiation Safety Officer	Exp. Imp. Date: 8/1/2018 Rev. Imp. Date: 12/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	3. Emergency Contact Lists Emergency contact lists on lab doors were missing or contained outdated information. In addition, Risk Management Services does not have a comprehensive listing of lab managers. Emergency contact lists generally contain phone numbers for UNT Police Department, Denton Police Department, Denton Fire Department, Risk Management Services (RMS), and Poison Control among others. During walkthroughs of Chemistry, Engineering, and Studio Art labs, Internal Audit observed the following: ⬜ Multiple labs did not have an emergency contact list posted either on the outside or inside lab entrance door or wall. ⬜ Emergency contact lists contained outdated names and contact information. For example, the RMS contact on several emergency contact lists was an individual who is no longer employed at UNT. Based on discussion with the Discovery Park RMS Lab Safety Officer, there is not a listing of lab managers for labs at Discovery Park. The Chemical Hygiene Officer for RMS stated that there is a listing of lab managers for Chemistry, Physics, and Studio Art labs.	High	Recommendations for Scott Dunkle, Director of Environmental Risk: 3.1.b. Develop and maintain a comprehensive listing of current lab managers for science and art labs.	1b. RMS has historically maintained a listing of current lab managers, updated annually, and will update for 2018 and continue to maintain this list moving forward.	Scott Dunkle, Director, Environmental Risk; Fatima Adeyemo, Radiation Safety Officer	Exp. Imp. Date: 8/1/2018 Rev. Imp. Date: 12/31/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	4. Obstructed Access in Labs Access was obstructed to fire alarms, a fire extinguisher, shutoff switches, a breaker box, and an eyewash fountain. During walkthroughs of Engineering on November 27, 2017, and Chemistry, and Studio Art labs on November 29, 2017, Internal Audit observed that access to the following was obstructed: ⬛ Two fire alarms; ⬛ A fire extinguisher; ⬛ A gas shutoff switch; ⬛ A hazmat shutoff switch; ⬛ A breaker box; and ⬛ An eyewash fountain. Risk Management Services lab inspectors utilize their specific inspection checklist. Per lab inspectors interviewed, they indicated that issues noted are communicated to lab technicians (managers) and/or the Principal Investigator (PI) for that specific lab.	High	Recommendation for Scott Dunkle, Director of Environmental Risk: 4.1.a. Educate lab management on the importance of keeping access to fire alarms, fire extinguishers, gas and hazmat shutoff switches, breaker boxes, and eyewash fountains free of obstruction.	1a. RMS will educate lab management with greater emphasis on the importance of maintaining access to safety equipment such as eyewash stations, fire extinguishers, fire alarms, shutoff switches and breaker boxes. During regular lab inspections, obstruction of safety equipment will be assessed and any deficiencies will be communicated to PIs and lab managers.	Scott Dunkle, Director, Environmental Risk; Shih-Huang Huang, Chemical Hygiene Officer; Anthony Roman, Lab Safety Officer	9/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	5. Blanket Purchase Orders for Chemicals Risk Management Services (RMS) does not review chemical purchases logged on a blanket purchase order. The UNT System Procurement Guide defines a blanket purchase order (PO) as "a repetitive order for a fixed quantity on a specified delivery schedule over a specified period of time." Furthermore, a blanket PO is for a certain category of supplies from a specific vendor. A blanket PO may be general or specific. For example, a blanket PO may list a specific chemical or simply state 'chemicals.' For a standard PO, the Chemical Hygiene Officer (reporting to RMS) reviews and approves chemical purchases. However, the Chemical Hygiene Officer reviews and approves the blanket PO when it is initially established. The Chemical Hygiene Officer does not review and approve chemical purchases logged on the blanket PO. Internal Audit reviewed a blanket PO for chemicals in PeopleSoft. It was noted that there was no approval from the Chemical Hygiene Officer for chemical purchases on the blanket PO. When hazardous chemicals are purchased using a blanket PO, RMS is not aware that these chemicals will be brought into the University.	High	Recommendation for Scott Dunkle, Director of Environmental Risk, and Michael Abernethy, Senior Director of Procurement Services: 5.1.a. Develop a process where the Chemical Hygiene Officer reviews all chemical purchases logged on a blanket purchase order.	1a. Scott Dunkle, Michael Abernethy, and any associated team members will coordinate to determine possible improvements and the feasibility of implementing a process where Risk Management Services reviews all chemicals purchased through a blanket purchase order.	Scott Dunkle, Director, Environmental Risk; Michael Abernethy, Senior Director, Procurement Services	8/1/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT System	6. IT Review of Third Party Cloud Service from Administrative Information Technology Services (AITS). Risk Management Services (RMS) purchased a subscription service called MSDS online. This online service provides material safety data sheets (MSDS) for chemicals. Previously, the University used paper copies of MSDS. Once fully implemented, will be relied on to provide continuous MSDS information to the University. The Occupational Safety and Health Administration (OSHA) Hazard Communication standard 29 CFR 1910.1200 requires that MSDS for chemicals be readily available to those individuals who may be exposed to hazardous chemicals. The Contracts Group in Business Support Services determined that review or approval from IT Compliance was not necessary based on information provided by RMS. RMS identified the cloud service as a subscription. Additionally, there appears to be a gap in the current process that does not require local IT (campus level) to review all software purchases. Based on discussion, the Senior Director of AITS was not aware that the service had been purchased. Therefore, AITS was not able to perform a review of prior to purchase.	High	Recommendation for Michael Abernethy, Senior Director of Procurement Services: 6.1.a. Coordinate with the Associate Vice President of University Information Services to establish a control to ensure that an IT review takes place prior to purchase for all requests for software services.	1a. Ashley Olsberg, Michael Abernethy, and any associated team members will coordinate to determine the appropriate adjustments to the procurement and contracting processes to ensure that an IT review takes place prior to purchase for all requests for software services.	Michael Abernethy, Senior Director for Procurement services; Ashley Olsberg, Director, UNT Systems Integration, Classroom Support	8/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	7. Eyewash Fountain Inspections There was no documentation of weekly eyewash fountain inspections. During walkthroughs of Chemistry, Engineering, and Studio Art labs, Internal Audit observed that required weekly inspections of eyewash fountains were not documented. There were sign off sheets located next to each eyewash fountain. However, the sign off sheets were either not being updated or were sporadically prepared. Several sign off sheets observed the last entry date noted was in 2014.	Moderate	Recommendations for Scott Dunkle, Director of Environmental Risk: 7.1.a. Ensure that lab inspectors report non-compliance of eyewash fountains not being inspected and documented on a weekly basis.	1a. A check for eyewash inspections is included in the RMS lab inspection criteria and inspection personnel will document non-compliance with eyewash standards.	Scott Dunkle, Director, Environmental Risk; Shih-Huang Huang, Chemical Hygiene Officer; Anthony Roman, Lab Safety Officer	Exp. Imp. Date: 8/1/2018 Rev. Imp. Date: 12/31/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	7. Eyewash Fountain Inspections There was no documentation of weekly eyewash fountain inspections. During walkthroughs of Chemistry, Engineering, and Studio Art labs, Internal Audit observed that required weekly inspections of eyewash fountains were not documented. There were sign off sheets located next to each eyewash fountain. However, the sign off sheets were either not being updated or were sporadically prepared. Several sign off sheets observed the last entry date noted was in 2014.	Moderate	Recommendations for Scott Dunkle, Director of Environmental Risk: 7.1.b. Either instruct or provide training to those who are required to conduct and document weekly eyewash fountain inspections.	1b. As of February 2018, RMS hired a student worker to assist with weekly eyewash activations and inspections. Laboratories found out of compliance with weekly activation criteria will be instructed regarding their activation obligations.	Scott Dunkle, Director, Environmental Risk; Shih-Huang Huang, Chemical Hygiene Officer; Anthony Roman, Lab Safety Officer	Exp. Imp. Date: 8/1/2018 Rev. Imp. Date: 12/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	8. Training Verification & Lab Access Verification of completed training is not submitted when lab access for a student is requested. Per Risk Management Services (RMS) personnel, students participating in labs are required to complete online training through RMS. RMS documents and tracks the completion of online training. In addition, students may also receive in-person training from a Principal Investigator (PI), teaching faculty, lab manager, or designated individual. Based on discussions with RMS personnel, completion of in-person training is not consistently documented, by Lab PI's and submitted to RMS. A PI or faculty member may request lab access for a student. Internal Audit discussed this process with UNT Access Control and the College of Engineering IT. UNT Access Control provides swipe card and key access to labs on the main UNT campus and key access to labs at Discovery Park. The College of Engineering IT provides swipe card access to labs at Discovery Park. Internal Audit noted that support documentation confirming completion of training is not submitted to either UNT Access Control or the College of Engineering IT when lab access is requested.	Moderate	Recommendation for Scott Dunkle, Director of Environmental Risk: 8.1.a. Develop a process and procedure to require lab training verification be submitted to UNT Access Control or the College of Engineering IT where applicable when lab access is requested.	1a. RMS, in conjunction with UNT Access Control and College of Engineering IT, will evaluate options for supplying training verification and develop a procedure to improve upon current lab access protocols.	Scott Dunkle, Director, Environmental Risk; Jonathan Dowd, Application Support Analyst; Fatima Adeyemo, Radiation Safety Officer	12/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	9. New Lab Identification Lab inspectors are not utilizing the most current listing of science and art labs to complete their lab inspections. The Office of Space Management and Planning (OSMP) administers an annual survey to update its database and maintain an accurate record of space and the utilization of the space. Examples, include: classrooms, teaching labs, research labs, and storage space. The OSMP database, includes: science and art labs. Based on discussion with the Director of OSMP, the database is reviewed and updated throughout the academic year. Risk Management Services (RMS) maintains its own lab listing for inspection purposes. Based on discussion with RMS personnel, this lab listing is updated via download from the OSMP database and in-person verification. In retrospect, if RMS had used an updated lab listing from OSMP, they would have been aware of those new labs. However, lab inspectors identify inconsistencies in the field from time to time. Because of the above processes, the lab listings between OSMP and RMS do not always correspond. RMS personnel perform lab inspections twice a year.	Moderate	Recommendation for Scott Dunkle, Director of Environmental Risk: 9.1.a. Download lab information from OSMP database before each semi-annual lab inspection.	1a. The new Risk Management Information System, contains an inspection portal which is being utilized for lab inspections moving forward. This system is directly tied to the OSMP database so that the information RMS uses will mirror that of the OSMP.	Scott Dunkle, Director, Environmental Risk; Shih-Huang Huang, Chemical Hygiene Officer; Anthony Roman, Lab Safety Officer	4/10/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	9. New Lab Identification Lab inspectors are not utilizing the most current listing of science and art labs to complete their lab inspections. The Office of Space Management and Planning (OSMP) administers an annual survey to update its database and maintain an accurate record of space and the utilization of the space. Examples, include: classrooms, teaching labs, research labs, and storage space. The OSMP database, includes: science and art labs. Based on discussion with the Director of OSMP, the database is reviewed and updated throughout the academic year. Risk Management Services (RMS) maintains its own lab listing for inspection purposes. Based on discussion with RMS personnel, this lab listing is updated via download from the OSMP database and in-person verification. In retrospect, if RMS had used an updated lab listing from OSMP, they would have been aware of those new labs. However, lab inspectors identify inconsistencies in the field from time to time. Because of the above processes, the lab listings between OSMP and RMS do not always correspond. RMS personnel perform lab inspections twice a year.	Moderate	Recommendation for Scott Dunkle, Director of Environmental Risk: 9.1.b. Update the RMS lab information with the new OSMP lab information.	1b. While RMS will be linked and continually updated through the OSMP database as mentioned above, it is important to realize that OSMP data cannot be used as a sole source to identify laboratories that require inspection. For instance, rooms that have a space type code of 210, referring to a class laboratory, can be found in departments campus-wide that would not require inspection such as Music, Geography, Education, and English. This is even true for some labs in the sciences. A similar argument can be made for rooms with space type code 250 corresponding to Research/Non-Class Laboratories. To compound the issue, there are many different types of laboratory classifications within the OSMP system, such as Class Laboratory, Class Laboratory Service, Special Class Laboratory, Special Class Laboratory Service, Individual Study Laboratory, Individual Study Laboratory Service, Research/Non-class Laboratory, and Research/Non-class Laboratory Service. That being said, periodic consultation of the OSMP database is a useful endeavor and will continue to be utilized, but it does not provide an accurate description of which laboratories require regular inspection. RMS will also explore the possibility of lab verification within regular Environmental Oversight and Risk Review Committee (EORRC) meetings.	Scott Dunkle, Director, Environmental Risk; Shih-Huang Huang, Chemical Hygiene Officer; Anthony Roman, Lab Safety Officer	4/10/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 UNT	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT	10. Liability Release Form The College of Visual Arts and Design uses a Liability Release form that contains significant legal deficiencies. Internal Audit obtained a copy of a Liability Release form that students sign prior to participating in the Art 112 Shop. The Office of General Counsel (OGC) reviewed the Liability Release form and concluded the Liability Release form as written is significantly deficient. Additionally, the Liability Release form was not vetted, reviewed, or prepared by OGC.	Moderate	Recommendation for Jennifer Cowley, Provost and Vice President for Academic Affairs: 10.1.a. Discontinue the use of liability releases for students participating in science and art labs.	1a. CVAD has discontinued the use of the liability release form in science and art labs	Gregory Watts, Dean of CVAD	4/5/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-006 UNT	Academic and Students	Student-Managed Investment Fund Audit	UNT	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-010 SYS	Financial	SB 20 Implementation Status	UNT System	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A
Internal	UNT System Internal Audit	Fiscal Year 2018	18-202 SYS	Governance and Regulatory Compliance	UNT System Office Building Investigation	UNT System	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-405 UNT	Financial	Out-of-State Teaching Fee Research Project	UNT	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A
Internal	UNT System Internal Audit	Fiscal Year 2018	18-015 HSC	Financial	UNT System College of Pharmacy Financial Review	UNTHSC	1 .Controlled Substance Disposal Process- We noted instances in our testing, where controlled substances were not promptly returned for disposal, as required under the U.S. Drug Enforcement Administration requirements. Specifically, Internal Audit identified expired controlled substances dated April 2017 in one of the two SCP laboratory locations. Currently, UNTHSC does not have a formally defined window for when Principal Investigators (PIs) should return expired controlled substances to help ensure compliance with federal regulations. Internal Audit inquired a clarification regarding the definition of 'Promptly disposal for controlled substances' in the regulation with the DEA Diversion Inspector for UNTHSC. Although the DEA does not formally define a timeframe in the regulation of when controlled substances must be disposed, DEA licensed holders should dispose of expired controlled substances at regular intervals to avoid orphaned controlled substances found years later by the Institution. Furthermore, Internal Audit reviewed peer institutions' controlled substance policies/procedures. For the University of Houston and University of Texas at Austin, a specific window of 30 and 90 days, respectively, is provided to employees handling controlled substances.	High	1. Recommendations for the Associate Director, Biosafety, Environmental Health & Safety: a. Confer with peer institutions, UNT Health, and the City of Fort Worth and UNTHSC Police Departments regarding controlled substances disposal options. Present results to the Vice President (VP) of Research, the Associate VP of Research Compliance and the Safety Director.	1a. Associate Director, Environmental Health and Safety department UNTHSC will confer with peer institutions, UNT Health, and the City of Fort Worth and UNTHSC Police Departments regarding controlled substances disposal options. Present results to the Vice President (VP) of Research, the Associate VP of Research Compliance and the Safety Director.	Maya Nair, Associate Director, Biosafety, Environmental Health & Safety	1/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-015 HSC	Financial	UNT System College of Pharmacy Financial Review	UNTHSC	1 .Controlled Substance Disposal Process- We noted instances in our testing, where controlled substances were not promptly returned for disposal, as required under the U.S. Drug Enforcement Administration requirements. Specifically, Internal Audit identified expired controlled substances dated April 2017 in one of the two SCP laboratory locations. Currently, UNTHSC does not have a formally defined window for when Principal Investigators (PIs) should return expired controlled substances to help ensure compliance with federal regulations. Internal Audit inquired a clarification regarding the definition of 'Promptly disposal for controlled substances' in the regulation with the DEA Diversion Inspector for UNTHSC. Although the DEA does not formally define a timeframe in the regulation of when controlled substances must be disposed, DEA licensed holders should dispose of expired controlled substances at regular intervals to avoid orphaned controlled substances found years later by the Institution. Furthermore, Internal Audit reviewed peer institutions' controlled substance policies/procedures. For the University of Houston and University of Texas at Austin, a specific window of 30 and 90 days, respectively, is provided to employees handling controlled substances.	High	1. Recommendations for the Associate Director, Biosafety, Environmental Health & Safety: b. Work with the VP of Research, the Associate VP of Research Compliance and the Safety Director to determine the most effective and efficient process. This process should ensure compliance with DEA regulations, ensuring expired controlled substances are disposed of following regular intervals but no later than every six months. Furthermore, the process should take into consideration the administrative burden for the PIs.	1b. Associate Director, Environmental Health and Safety department UNTHSC will work with the VP of Research, the Associate VP of Research Compliance and the Safety Director to determine the most effective and efficient process. This process should ensure compliance with DEA regulations, ensuring expired controlled substances are disposed of following regular intervals but no later than every six months. Furthermore, the process should take into consideration the administrative burden for the PIs.	Maya Nair, Associate Director, Biosafety, Environmental Health & Safety	1/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-015 HSC	Financial	UNT System College of Pharmacy Financial Review	UNTHSC	1 .Controlled Substance Disposal Process- We noted instances in our testing, where controlled substances were not promptly returned for disposal, as required under the U.S. Drug Enforcement Administration requirements. Specifically, Internal Audit identified expired controlled substances dated April 2017 in one of the two SCP laboratory locations. Currently, UNTHSC does not have a formally defined window for when Principal Investigators (PIs) should return expired controlled substances to help ensure compliance with federal regulations. Internal Audit inquired a clarification regarding the definition of 'Promptly disposal for controlled substances' in the regulation with the DEA Diversion Inspector for UNTHSC. Although the DEA does not formally define a timeframe in the regulation of when controlled substances must be disposed, DEA licensed holders should dispose of expired controlled substances at regular intervals to avoid orphaned controlled substances found years later by the Institution. Furthermore, Internal Audit reviewed peer institutions' controlled substance policies/procedures. For the University of Houston and University of Texas at Austin, a specific window of 30 and 90 days, respectively, is provided to employees handling controlled substances.	High	1. Recommendations for the Associate Director, Biosafety, Environmental Health & Safety: c. Once the process is finalized, update the "Manage Controlled Substances in Research" manual and communicate the changes to the Principal Investigators.	1c. Once the process is finalized, Associate Director, Environmental Health and Safety department UNTHSC will update the "Manage Controlled Substances in Research" manual and communicate the changes to the Principal Investigators.	Maya Nair, Associate Director, Biosafety, Environmental Health & Safety	1/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-015 HSC	Financial	UNT System College of Pharmacy Financial Review	UNTHSC	1 .Controlled Substance Disposal Process- We noted instances in our testing, where controlled substances were not promptly returned for disposal, as required under the U.S. Drug Enforcement Administration requirements. Specifically, Internal Audit identified expired controlled substances dated April 2017 in one of the two SCP laboratory locations. Currently, UNTHSC does not have a formally defined window for when Principal Investigators (PIs) should return expired controlled substances to help ensure compliance with federal regulations. Internal Audit inquired a clarification regarding the definition of 'Promptly disposal for controlled substances' in the regulation with the DEA Diversion Inspector for UNTHSC. Although the DEA does not formally define a timeframe in the regulation of when controlled substances must be disposed, DEA licensed holders should dispose of expired controlled substances at regular intervals to avoid orphaned controlled substances found years later by the Institution. Furthermore, Internal Audit reviewed peer institutions' controlled substance policies/procedures. For the University of Houston and University of Texas at Austin, a specific window of 30 and 90 days, respectively, is provided to employees handling controlled substances.	High	1. Recommendations for the Associate Director, Biosafety, Environmental Health & Safety: d. Work with the Principal Investigators to dispose of all expired controlled substances based on the new process immediately.	1d. Associate Director, Environmental Health and Safety department UNTHSC will Work with the Principal Investigators to dispose of all expired controlled substances based on the new process immediately.	Maya Nair, Associate Director, Biosafety, Environmental Health & Safety	1/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-015 HSC	Financial	UNT System College of Pharmacy Financial Review	UNTHSC	2. Inaccurate Recording of Leave - Instances of inaccurate, incomplete, or unsupported leave of absence reporting were identified in the test sample of 25 employees drawn from a population of 86 active employees and 6 employees drawn from a sample of 30 terminated employees. Specifically, the following were noted: • One part-time faculty employee did not have leave recorded in EIS from his hire date in 2012 through late 2017. • Four current employees and one terminated employee within the Pharmaceutical Sciences department did not have leave reported in EIS from late 2013 through early 2016. • For two active employees, vacation leave reported on the HRM-64 form was either not recorded to EIS or recorded incorrectly by the timekeeper. • Four employees had missing attestations of "No Leave Taken" subsequent to the implementation of eLeave. The eLeave implementation effective June 1, 2017 eliminated all manual processes, therefore the issues identified above (first three bullets) will no longer be a concern.	High	2.1.a. Recommendations for the Senior Academic and Business Director of System College of Pharmacy and the Interim Human Resources Director UNTHSC: a. Determine whether the five employees identified within Pharmaceutical Sciences had unreported leave (i.e. sick and vacation) taken from fiscal years 2013 to 2016. In order to identify unreported leave, obtain the HRM-64 forms and review if any submitted forms were not accurately entered in EIS.	1a, 1b, 1c. The SCP requested and reviewed the HRM-64 forms as recommended for all referenced employees during the 2013-2016 time period. The additional review performed by the SCP did not identify any evidence of unreported leave for the employees. SCP recognizes that in the absence of corroborating evidence it is difficult to confirm with certainty the presence of unrecorded leave. SCP recommends that no change be made to the employees' leave balances. SCP understands the serious nature of this finding and has designed a plan of action (see 1d)	Margaret Demers, Senior Academic and Business Director of System College of Pharmacy and Jane Gray, Interim Human Resources Director UNTHSC	1/15/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-015 HSC	Financial	UNT System College of Pharmacy Financial Review	UNTHSC	2. Inaccurate Recording of Leave - Instances of inaccurate, incomplete, or unsupported leave of absence reporting were identified in the test sample of 25 employees drawn from a population of 86 active employees and 6 employees drawn from a sample of 30 terminated employees. Specifically, the following were noted: • One part-time faculty employee did not have leave recorded in EIS from his hire date in 2012 through late 2017. • Four current employees and one terminated employee within the Pharmaceutical Sciences department did not have leave reported in EIS from late 2013 through early 2016. • For two active employees, vacation leave reported on the HRM-64 form was either not recorded to EIS or recorded incorrectly by the timekeeper. • Four employees had missing attestations of "No Leave Taken" subsequent to the implementation of eLeave. The eLeave implementation effective June 1, 2017 eliminated all manual processes, therefore the issues identified above (first three bullets) will no longer be a concern.	High	2.1.b. Recommendations for the Senior Academic and Business Director of System College of Pharmacy and the Interim Human Resources Director UNTHSC: b. If inaccuracies were identified, collaborate with the Interim Human Resource Director UNTHSC to update the employee's leave of absences in EIS..	1a, 1b, 1c. The SCP requested and reviewed the HRM-64 forms as recommended for all referenced employees during the 2013-2016 time period. The additional review performed by the SCP did not identify any evidence of unreported leave for the employees. SCP recognizes that in the absence of corroborating evidence it is difficult to confirm with certainty the presence of unrecorded leave. SCP recommends that no change be made to the employees' leave balances. SCP understands the serious nature of this finding and has designed a plan of action (see 1d)	Margaret Demers, Senior Academic and Business Director of System College of Pharmacy and Jane Gray, Interim Human Resources Director UNTHSC	1/15/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-015 HSC	Financial	UNT System College of Pharmacy Financial Review	UNTHSC	2. Inaccurate Recording of Leave - Instances of inaccurate, incomplete, or unsupported leave of absence reporting were identified in the test sample of 25 employees drawn from a population of 86 active employees and 6 employees drawn from a sample of 30 terminated employees. Specifically, the following were noted: • One part-time faculty employee did not have leave recorded in EIS from his hire date in 2012 through late 2017. • Four current employees and one terminated employee within the Pharmaceutical Sciences department did not have leave reported in EIS from late 2013 through early 2016. • For two active employees, vacation leave reported on the HRM-64 form was either not recorded to EIS or recorded incorrectly by the timekeeper. • Four employees had missing attestations of "No Leave Taken" subsequent to the implementation of eLeave. The eLeave implementation effective June 1, 2017 eliminated all manual processes, therefore the issues identified above (first three bullets) will no longer be a concern.	High	2.1.c. Recommendations for the Senior Academic and Business Director of System College of Pharmacy and the Interim Human Resources Director UNTHSC: c. Ensure internal payroll records are corrected. .	1a, 1b, 1c. The SCP requested and reviewed the HRM-64 forms as recommended for all referenced employees during the 2013-2016 time period. The additional review performed by the SCP did not identify any evidence of unreported leave for the employees. SCP recognizes that in the absence of corroborating evidence it is difficult to confirm with certainty the presence of unrecorded leave. SCP recommends that no change be made to the employees' leave balances. SCP understands the serious nature of this finding and has designed a plan of action (see 1d)	Margaret Demers, Senior Academic and Business Director of System College of Pharmacy and Jane Gray, Interim Human Resources Director UNTHSC	1/15/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-015 HSC	Financial	UNT System College of Pharmacy Financial Review	UNTHSC	2. Inaccurate Recording of Leave - Instances of inaccurate, incomplete, or unsupported leave of absence reporting were identified in the test sample of 25 employees drawn from a population of 86 active employees and 6 employees drawn from a sample of 30 terminated employees. Specifically, the following were noted: • One part-time faculty employee did not have leave recorded in EIS from his hire date in 2012 through late 2017. • Four current employees and one terminated employee within the Pharmaceutical Sciences department did not have leave reported in EIS from late 2013 through early 2016. • For two active employees, vacation leave reported on the HRM-64 form was either not recorded to EIS or recorded incorrectly by the timekeeper. • Four employees had missing attestations of "No Leave Taken" subsequent to the implementation of eLeave. The eLeave implementation effective June 1, 2017 eliminated all manual processes, therefore the issues identified above (first three bullets) will no longer be a concern.	High	2.1.d. Recommendations for the Senior Academic and Business Director of System College of Pharmacy and the Interim Human Resources Director UNTHSC: d. Implement monitoring procedures to ensure monthly time reporting is completed, including any required attestation of no leave taken within eLeave.	1d. As suggested in the recommendations noted above, the SCP will take the following steps to ensure there are proper controls in place to monitor timekeeping including attestation of leave taken. • Thorough review of the timekeeping reporting structure to ensure all SCP employees are mapped to the appropriate supervisor. • The SCP will require all faculty and staff, including supervisors, within the college to complete online eLeave training at the following link: https://upk.untsystem.edu/kcenter/https://upk.untsystem.edu/kcenter/ Content/72/data/toc.html?launchFromKpath=1 no later than January 15, 2019 to ensure all employees, including those new HSC, understand the expectations regarding time reporting and how to use the eLeave system. • Employees that have a timekeeper role and access will be required to attend, the next available in-person Timekeeper training session facilitated by the BSC. The training schedule can be located at: https://www.untsystem.edu/hr-it-business-services/business-support-services/business-process-training no later than January 15, 2019. • To ensure compliance with UNTHSC policies and procedures for the accurate recording of leave going forward, a Standard Operation Procedure (SOP) will be developed and will be distributed to Department Heads and Timekeepers. Implementation of the SOP will be effective January 15, 2019. o Example SOP components: 1. On the first business day of each month time keepers will run EIS queries to determine which employees in their department have not entered time taken (VAC, SCK, etc.) or a time attestation for the previous month. (GBPY_LVE_NO_LVE_ATTES)	Margaret Demers, Senior Academic and Business Director of System College of Pharmacy and Jane Gray, Interim Human Resources Director UNTHSC	1/15/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 DAL	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT Dallas	1. Ventilation in Laboratories - The ventilation system in the four laboratories is inadequate to control lab emissions. UNT Dallas retrofitted four classrooms into laboratories. Laboratory ventilation systems should be adequate to control lab emissions and provide a source of air for breathing. The four laboratories had a total of nine ventilator fume hoods of which only one reached the minimum velocity of 100 fpm's (feet per minute) to ventilate the area in the room. Benchtop ventilation hoods purchased did increase the velocity to 100 fpm in one laboratory; however, this is a temporary solution and they take lab bench workspace. This reduces the workspace for students and experiments. The four laboratories did not have a ventilation system that provided continued air replacement and an exhaust removal system to move the air to the exterior of the building. There is a risk that toxic substances linger in the air of the laboratories.	High	1. Recommendations for Dr. Betty Stewart, Provost, Executive Vice President of Academic Affairs: a. Evaluate the purchase of additional Benchtop ventilation hoods to increase the minimum velocity of 100 fpm's,	1a. Six tabletop ventilation hoods will be installed by August 31, 2018. This will address the airflow in the laboratories.	Dr. Betty Stewart, Provost and Executive Vice President for Academic Affairs.	8/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 DAL	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT Dallas	1. Ventilation in Laboratories - The ventilation system in the four laboratories is inadequate to control lab emissions. UNT Dallas retrofitted four classrooms into laboratories. Laboratory ventilation systems should be adequate to control lab emissions and provide a source of air for breathing. The four laboratories had a total of nine ventilator fume hoods of which only one reached the minimum velocity of 100 fpm's (feet per minute) to ventilate the area in the room. Benchtop ventilation hoods purchased did increase the velocity to 100 fpm in one laboratory; however, this is a temporary solution and they take lab bench workspace. This reduces the workspace for students and experiments. The four laboratories did not have a ventilation system that provided continued air replacement and an exhaust removal system to move the air to the exterior of the building. There is a risk that toxic substances linger in the air of the laboratories.	High	1. Recommendations for Dr. Betty Stewart, Provost, Executive Vice President of Academic Affairs: b. Search for an alternative laboratory site that meets the OSHA, Laboratories § 1910.1450, C. The Laboratory Facility criteria for ventilation and exhaust systems.	1b. UNT Dallas Management are engaging with Cedar Valley college to explore use of laboratory space as needed.	Dr. Betty Stewart, Provost and Executive Vice President for Academic Affairs.	8/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-020 DAL	Governance and Regulatory Compliance	Student Awareness and Training - Lab Safety Audit	UNT Dallas	2. Chemical Hygiene Officer - There is no Chemical Hygiene Officer at UNT Dallas. The Lab Manager and Instructor of Biology orders and stores the chemicals; however, she has not been trained as a Chemical Hygiene Officer. The Chemical Hygiene Officer is responsible for knowing and ensuring compliance with corresponding regulations, procedures and develop protocols to train employees that use the laboratories. Additionally, at a minimum attained a bachelor's degree in chemistry.	High	1. Recommendation for Dr. Betty Stewart, Provost, Executive Vice President of Academic Affairs: a. Either identify an existing employee at UNT Dallas that meets the requirements for a Chemical Hygiene Officer, contract with a vendor that meets the requirements to perform the duties of the Chemical Hygiene Officer, or consider funding a new position of Chemical Hygiene Officer.	1a.Dr. Irene Rodriguez, Lab Manager and Instructor of Biology at UNT Dallas, has agreed to become the UNT Dallas Chemical Hygiene Officer. She will attend training sponsored by the American Chemical Society, November 7 and 8, 2018 in San Francisco, Ca.	Dr. Irene Rodriguez, Lab Manager and Instructor of biology	11/30/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-021 HSC	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNTHSC	No observations were noted.	NA	NA	NA	NA	NA	N/A
Internal	UNT System Internal Audit	Fiscal Year 2018	18-022 HSC	Governance and Regulatory Compliance	Effort Reporting Proces	UNTHSC	1. Policies & Procedures UNTHSC Grant Management Policies, Chapter 13 have not been updated to reflect changes in accordance to the Federal Regulations and National Institution of Health (NIH) policies. Specifically, • The policies reference the previous Office of Management and Budget (OMB) A-21, A-110 and A-133 circulars and have not been updated since the new OMB Uniform Guidance (A-81 Circular for the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards) took effect. On December 26, 2014 OMB Uniform Guidance went into effect eliminating eight OMB Circulars including A-21, A-110 and A-133. The new OMB Uniform Guidance supersedes and streamlines requirement of the previous OMB circulars in an effort to reduce the administrative burden on award recipients and, at the same time, guard against the risk of waste and misuse of federal funds. • NIH policy amendment of 2011 in regards to "Revised Multiple Program Director(s)/Principal Investigator(s) Policy to Allow Change with Prior Approval" is not incorporated in the respective UNTHSC 13.124 for Multiple Principal Investigators policy.	High	1.1.b. Recommendations for the Executive Director of Sponsored Programs: b. Communicate updated Policies to research faculty and staff.	1b. The Office of Sponsored Programs will communicate the updated policies to Faculty and Staff not more than 60 days after publication of the new policies.	Andrea Anderson, Executive Director of Sponsored Programs	3/31/2020	Open

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	1. Personally Identifiable Information Documents with social security numbers were stored in an unlocked filing cabinet. Copies of checks were retained without account information being redacted. Additionally, financial data was not redacted on a support document submitted for travel reimbursement. During the course of the audit, Internal Audit observed a filing cabinet located in a public area that contained various personnel documents. Some of the documents contained Personally Identifiable Information (PII), including social security numbers. While most of the documents were personal documents of the individual who possessed the filing cabinets, some documents pertained to other employees. The documents dated from the 1980s and 1990s. While reviewing processes and procedures related to cash handling, Internal Audit observed that copies of checks were made prior to deposit. The account information on these checks was not redacted, and the copies of checks were stored in a cabinet that did not have a lock. During our review of travel expenses, we noted PII was not redacted from support documentation prior to upload in Perceptive Content. Specifically, the bank account number on a check was not redacted.	High	1.1.a. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: a. Coordinate with Institutional Records Management to secure documents containing confidential information.	1a. Management will coordinate with Institutional Records Management to secure documents containing confidential information.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	5/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	1. Personally Identifiable Information Documents with social security numbers were stored in an unlocked filing cabinet. Copies of checks were retained without account information being redacted. Additionally, financial data was not redacted on a support document submitted for travel reimbursement. During the course of the audit, Internal Audit observed a filing cabinet located in a public area that contained various personnel documents. Some of the documents contained Personally Identifiable Information (PII), including social security numbers. While most of the documents were personal documents of the individual who possessed the filing cabinets, some documents pertained to other employees. The documents dated from the 1980s and 1990s. While reviewing processes and procedures related to cash handling, Internal Audit observed that copies of checks were made prior to deposit. The account information on these checks was not redacted, and the copies of checks were stored in a cabinet that did not have a lock. During our review of travel expenses, we noted PII was not redacted from support documentation prior to upload in Perceptive Content. Specifically, the bank account number on a check was not redacted.		1.1.b. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: b. Coordinate with Institutional Records Management to identify documents containing confidential information for disposal.	1b. Management will coordinate with Institutional Records Management to identify documents for disposal and then properly dispose of identified documents.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	5/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	1. Personally Identifiable Information Documents with social security numbers were stored in an unlocked filing cabinet. Copies of checks were retained without account information being redacted. Additionally, financial data was not redacted on a support document submitted for travel reimbursement. During the course of the audit, Internal Audit observed a filing cabinet located in a public area that contained various personnel documents. Some of the documents contained Personally Identifiable Information (PII), including social security numbers. While most of the documents were personal documents of the individual who possessed the filing cabinets, some documents pertained to other employees. The documents dated from the 1980s and 1990s. While reviewing processes and procedures related to cash handling, Internal Audit observed that copies of checks were made prior to deposit. The account information on these checks was not redacted, and the copies of checks were stored in a cabinet that did not have a lock. During our review of travel expenses, we noted PII was not redacted from support documentation prior to upload in Perceptive Content. Specifically, the bank account number on a check was not redacted.	High	1.1.c. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: c. Coordinate with Institutional Records and Management to discuss and evaluate the need to retain copies of deposited checks.	1c. Management will no longer retain copies of deposited checks. Per Institutional Records Management Program, management will maintain cash deposit vouchers for the required time	Dr. Jyoti Shah, Interim Chair of Biological Sciences	9/28/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	1. Personally Identifiable Information Documents with social security numbers were stored in an unlocked filing cabinet. Copies of checks were retained without account information being redacted. Additionally, financial data was not redacted on a support document submitted for travel reimbursement. During the course of the audit, Internal Audit observed a filing cabinet located in a public area that contained various personnel documents. Some of the documents contained Personally Identifiable Information (PII), including social security numbers. While most of the documents were personal documents of the individual who possessed the filing cabinets, some documents pertained to other employees. The documents dated from the 1980s and 1990s. While reviewing processes and procedures related to cash handling, Internal Audit observed that copies of checks were made prior to deposit. The account information on these checks was not redacted, and the copies of checks were stored in a cabinet that did not have a lock. During our review of travel expenses, we noted PII was not redacted from support documentation prior to upload in Perceptive Content. Specifically, the bank account number on a check was not redacted.	High	1.1.d. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: d. Develop a process and procedure to redact account information on copies of deposited checks.	1d. Management will no longer retain copies of deposited checks. Per Institutional Records Management Program, management will maintain cash deposit vouchers for the fiscal year end plus three years.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	9/28/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	1. Personally Identifiable Information Documents with social security numbers were stored in an unlocked filing cabinet. Copies of checks were retained without account information being redacted. Additionally, financial data was not redacted on a support document submitted for travel reimbursement. During the course of the audit, Internal Audit observed a filing cabinet located in a public area that contained various personnel documents. Some of the documents contained Personally Identifiable Information (PII), including social security numbers. While most of the documents were personal documents of the individual who possessed the filing cabinets, some documents pertained to other employees. The documents dated from the 1980s and 1990s. While reviewing processes and procedures related to cash handling, Internal Audit observed that copies of checks were made prior to deposit. The account information on these checks was not redacted, and the copies of checks were stored in a cabinet that did not have a lock. During our review of travel expenses, we noted PII was not redacted from support documentation prior to upload in Perceptive Content. Specifically, the bank account number on a check was not redacted.	High	1.1.e.Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: e. Develop a process and procedure to mask credit card and bank account information on support documentation for travel expense reimbursements prior to submission for upload into Perceptive Content.	1e. Management will develop a process to mask any banking information on travel vouchers prior to submitting for payment.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	12/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	1. Personally Identifiable Information Documents with social security numbers were stored in an unlocked filing cabinet. Copies of checks were retained without account information being redacted. Additionally, financial data was not redacted on a support document submitted for travel reimbursement. During the course of the audit, Internal Audit observed a filing cabinet located in a public area that contained various personnel documents. Some of the documents contained Personally Identifiable Information (PII), including social security numbers. While most of the documents were personal documents of the individual who possessed the filing cabinets, some documents pertained to other employees. The documents dated from the 1980s and 1990s. While reviewing processes and procedures related to cash handling, Internal Audit observed that copies of checks were made prior to deposit. The account information on these checks was not redacted, and the copies of checks were stored in a cabinet that did not have a lock. During our review of travel expenses, we noted PII was not redacted from support documentation prior to upload in Perceptive Content. Specifically, the bank account number on a check was not redacted.	High	1.1.f.Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: f. Develop a process and procedure to ensure that PII is protected.	1f. Management will develop a process and procedure to ensure PII data is secure.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	12/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	1. Personally Identifiable Information Documents with social security numbers were stored in an unlocked filing cabinet. Copies of checks were retained without account information being redacted. Additionally, financial data was not redacted on a support document submitted for travel reimbursement. During the course of the audit, Internal Audit observed a filing cabinet located in a public area that contained various personnel documents. Some of the documents contained Personally Identifiable Information (PII), including social security numbers. While most of the documents were personal documents of the individual who possessed the filing cabinets, some documents pertained to other employees. The documents dated from the 1980s and 1990s. While reviewing processes and procedures related to cash handling, Internal Audit observed that copies of checks were made prior to deposit. The account information on these checks was not redacted, and the copies of checks were stored in a cabinet that did not have a lock. During our review of travel expenses, we noted PII was not redacted from support documentation prior to upload in Perceptive Content. Specifically, the bank account number on a check was not redacted.	High	1.1.g. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: g..Ensure employees receive annual training related to the protection of PII.	1g. Management will coordinate with Institutional Records Management to develop and implement PII protection training for employees handling PII information.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	5/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	2. Operation of University Vehicles An ineligible individual operated vehicles in Biological Sciences. Internal Audit identified three pickup trucks in Biological Sciences. To determine who had operated these trucks, Internal Audit reviewed FY17 mileage logs. One of 13 (7.7%) individuals who operated a vehicle in Biological Sciences during FY17 was not eligible to operate a University vehicle. According to the mileage logs, the ineligible driver operated all three pickup trucks in Biological Sciences during FY17. Due to a prior motor vehicle violation, Risk Management Services (RMS) had determined in January 2015 that this individual was not eligible to operate a University vehicle. Based on review of e-mail correspondence, this individual had been notified of the ineligibility. However, this individual continued to drive the trucks in Biological Sciences after this notification. This individual is no longer employed at UNT. Additionally, Internal Audit noted the following problems related to the operation of University vehicles in Biological Sciences: ⊠ Monthly mileage logs for the 3 trucks were not submitted to Automotive Services 4 of 36 months (11.1%) during FY17. ⊠ The keys to the trucks were not properly secured.	High	2.1.a. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: a. Develop a process and procedure to ensure that only individuals who are eligible to operate a University vehicle have access to vehicle keys.	1a. A procedure was developed to ensure that only individuals who are eligible to operate a University vehicle have access to vehicle keys.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	12/31/18	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	2. Operation of University Vehicles An ineligible individual operated vehicles in Biological Sciences. Internal Audit identified three pickup trucks in Biological Sciences. To determine who had operated these trucks, Internal Audit reviewed FY17 mileage logs. One of 13 (7.7%) individuals who operated a vehicle in Biological Sciences during FY17 was not eligible to operate a University vehicle. According to the mileage logs, the ineligible driver operated all three pickup trucks in Biological Sciences during FY17. Due to a prior motor vehicle violation, Risk Management Services (RMS) had determined in January 2015 that this individual was not eligible to operate a University vehicle. Based on review of e-mail correspondence, this individual had been notified of the ineligibility. However, this individual continued to drive the trucks in Biological Sciences after this notification. This individual is no longer employed at UNT. Additionally, Internal Audit noted the following problems related to the operation of University vehicles in Biological Sciences: ⦿ Monthly mileage logs for the 3 trucks were not submitted to Automotive Services 4 of 36 months (11.1%) during FY17. ⦿ The keys to the trucks were not properly secured	High	2.1.b. 1. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences b. Develop a process and procedure to ensure that completed vehicle mileage logs are submitted monthly to Automotive Services.	1.b. Management developed a process and procedure to ensure that completed vehicle mileage logs are submitted monthly to Automotive Services.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	12/31/18	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	2. Operation of University Vehicles An ineligible individual operated vehicles in Biological Sciences. Internal Audit identified three pickup trucks in Biological Sciences. To determine who had operated these trucks, Internal Audit reviewed FY17 mileage logs. One of 13 (7.7%) individuals who operated a vehicle in Biological Sciences during FY17 was not eligible to operate a University vehicle. According to the mileage logs, the ineligible driver operated all three pickup trucks in Biological Sciences during FY17. Due to a prior motor vehicle violation, Risk Management Services (RMS) had determined in January 2015 that this individual was not eligible to operate a University vehicle. Based on review of e-mail correspondence, this individual had been notified of the ineligibility. However, this individual continued to drive the trucks in Biological Sciences after this notification. This individual is no longer employed at UNT. Additionally, Internal Audit noted the following problems related to the operation of University vehicles in Biological Sciences: ⦿ Monthly mileage logs for the 3 trucks were not submitted to Automotive Services 4 of 36 months (11.1%) during FY17. ⦿ The keys to the trucks were not properly secured	High	2.1.c. 1. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: c. Develop a process and procedure to secure the keys for the vehicles in Biological Sciences	1c. All vehicle keys are stored in a combination lock box located in the Biology Instrument Workshop. Access to these keys is outlined in the procedure.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	12/11/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	2. Operation of University Vehicles An ineligible individual operated vehicles in Biological Sciences. Internal Audit identified three pickup trucks in Biological Sciences. To determine who had operated these trucks, Internal Audit reviewed FY17 mileage logs. One of 13 (7.7%) individuals who operated a vehicle in Biological Sciences during FY17 was not eligible to operate a University vehicle. According to the mileage logs, the ineligible driver operated all three pickup trucks in Biological Sciences during FY17. Due to a prior motor vehicle violation, Risk Management Services (RMS) had determined in January 2015 that this individual was not eligible to operate a University vehicle. Based on review of e-mail correspondence, this individual had been notified of the ineligibility. However, this individual continued to drive the trucks in Biological Sciences after this notification. This individual is no longer employed at UNT. Additionally, Internal Audit noted the following problems related to the operation of University vehicles in Biological Sciences: ⯀ Monthly mileage logs for the 3 trucks were not submitted to Automotive Services 4 of 36 months (11.1%) during FY17. ⯀ The keys to the trucks were not properly secured	High	2.2.a. Recommendation for Doug Welch, Executive Director of Risk Management Services: a. Develop an escalation protocol, including the appropriate Vice President and the Vice President for Finance & Administration that includes addressing operation of University vehicles by ineligible drivers.	2a. UNT Risk Management Services will develop an escalation protocol to formalize the process for notifying appropriate university personnel when an employee is ineligible to operate a university vehicle.	Doug Welch, Executive Director of Risk Management Services	10/31/18	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	3. Purchasing Card Documentation Support documentation was not available for 12 of 17 (70.6%) months of purchasing card (PCard) transactions for a program in Biological Sciences. Because the documentation for these 12 months was missing, these transactions were not reviewed and approved as required by the UNT System Purchasing Card Guidelines. These 12 months of transactions accounted for 108 of 131 (82.4%) transactions totaling $23,585.59. Internal Audit was able to test documentation for 23 transactions totaling $4,906.98. Additionally, the financial expense description in the Citibank Global Card Management System (GCMS) was either blank or listed as unknown for 35 of 131 (26.7%) transactions. The cardholder is responsible for assigning descriptions in GCMS. However, in this instance, the reconciler attempted to enter descriptions for a number of transactions. The following non-compliance instances were noted from the 23 transactions Internal Audit was able to test: ⯀ 5 of 23 (21.7%) transactions included a restricted item purchase; ⯀ 2 of 23 (8.7%) transactions did not provide a clear business use purpose; ⯀ 2 of 23 (8.7%) transactions included a restricted vendor purchase; ⯀ 3 of 3 (100.0%) transactions did not provide vendor status documentation for purchases of $500 or more; ⯀ 1 of 5 (20%) monthly cycle PCard account statements was not signed by the approver; and	High	3.1.a. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: a. Ensure all PCard account statements are signed by the approver and reconciler.	1a. New Concur PCard functionality requires several levels of approval based on funding source prior to posting.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	12/31/18	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	3.Purchasing Card Documentation Support documentation was not available for 12 of 17 (70.6%) months of purchasing card (PCard) transactions for a program in Biological Sciences. Because the documentation for these 12 months was missing, these transactions were not reviewed and approved as required by the UNT System Purchasing Card Guidelines. These 12 months of transactions accounted for 108 of 131 (82.4%) transactions totaling $23,585.59. Internal Audit was able to test documentation for 23 transactions totaling $4,906.98. Additionally, the financial expense description in the Citibank Global Card Management System (GCMS) was either blank or listed as unknown for 35 of 131 (26.7%) transactions. The cardholder is responsible for assigning descriptions in GCMS. However, in this instance, the reconciler attempted to enter descriptions for a number of transactions. The following non-compliance instances were noted from the 23 transactions Internal Audit was able to test: ⬜ 5 of 23 (21.7%) transactions included a restricted item purchase; ⬜ 2 of 23 (8.7%) transactions did not provide a clear business use purpose; ⬜ 2 of 23 (8.7%) transactions included a restricted vendor purchase; ⬜ 3 of 3 (100.0%) transactions did not provide vendor status documentation for purchases of $500 or more; ⬜ 1 of 5 (20%) monthly cycle PCard account statements was not signed by the approver; and	High	3.1.b.Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: b. Evaluate the need to assign multiple reconcilers to perform monthly PCard reconciliations.	1b. A matrix will be developed to delegate appropriate PCard duties.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	12/31/18	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	3.Purchasing Card Documentation Support documentation was not available for 12 of 17 (70.6%) months of purchasing card (PCard) transactions for a program in Biological Sciences. Because the documentation for these 12 months was missing, these transactions were not reviewed and approved as required by the UNT System Purchasing Card Guidelines. These 12 months of transactions accounted for 108 of 131 (82.4%) transactions totaling $23,585.59. Internal Audit was able to test documentation for 23 transactions totaling $4,906.98. Additionally, the financial expense description in the Citibank Global Card Management System (GCMS) was either blank or listed as unknown for 35 of 131 (26.7%) transactions. The cardholder is responsible for assigning descriptions in GCMS. However, in this instance, the reconciler attempted to enter descriptions for a number of transactions. The following non-compliance instances were noted from the 23 transactions Internal Audit was able to test: ⬜ 5 of 23 (21.7%) transactions included a restricted item purchase; ⬜ 2 of 23 (8.7%) transactions did not provide a clear business use purpose; ⬜ 2 of 23 (8.7%) transactions included a restricted vendor purchase; ⬜ 3 of 3 (100.0%) transactions did not provide vendor status documentation for purchases of $500 or more; ⬜ 1 of 5 (20%) monthly cycle PCard account statements was not signed by the approver; and	High	3.1.c.Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: c. Develop a process and procedure to perform quarterly reviews to ensure that PCard holders maintain transaction documentation in compliance with the UNT System Purchasing Card Program Guide.	1c. Management will ensure PCard holders are presenting proper documentation for review on a monthly basis in compliance with the UNTS Purchasing Card Program Guide.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	12/31/18	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	3.Purchasing Card Documentation Support documentation was not available for 12 of 17 (70.6%) months of purchasing card (PCard) transactions for a program in Biological Sciences. Because the documentation for these 12 months was missing, these transactions were not reviewed and approved as required by the UNT System Purchasing Card Guidelines. These 12 months of transactions accounted for 108 of 131 (82.4%) transactions totaling $23,585.59. Internal Audit was able to test documentation for 23 transactions totaling $4,906.98. Additionally, the financial expense description in the Citibank Global Card Management System (GCMS) was either blank or listed as unknown for 35 of 131 (26.7%) transactions. The cardholder is responsible for assigning descriptions in GCMS. However, in this instance, the reconciler attempted to enter descriptions for a number of transactions. The following non-compliance instances were noted from the 23 transactions Internal Audit was able to test: ☐ 5 of 23 (21.7%) transactions included a restricted item purchase; ☐ 2 of 23 (8.7%) transactions did not provide a clear business use purpose; ☐ 2 of 23 (8.7%) transactions included a restricted vendor purchase; ☐ 3 of 3 (100.0%) transactions did not provide vendor status documentation for purchases of $500 or more; ☐ 1 of 5 (20%) monthly cycle PCard account statements was not signed by the approver; and	High	3.1.d. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: d. Develop a process and procedure to ensure PCard holders and reconcilers attend PCard training annually.	1d. Management will monitor training with the PCard matrix referenced in 1a & 1b above.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	12/31/18	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT System	3.Purchasing Card Documentation Support documentation was not available for 12 of 17 (70.6%) months of purchasing card (PCard) transactions for a program in Biological Sciences. Because the documentation for these 12 months was missing, these transactions were not reviewed and approved as required by the UNT System Purchasing Card Guidelines. These 12 months of transactions accounted for 108 of 131 (82.4%) transactions totaling $23,585.59. Internal Audit was able to test documentation for 23 transactions totaling $4,906.98. Additionally, the financial expense description in the Citibank Global Card Management System (GCMS) was either blank or listed as unknown for 35 of 131 (26.7%) transactions. The cardholder is responsible for assigning descriptions in GCMS. However, in this instance, the reconciler attempted to enter descriptions for a number of transactions. The following non-compliance instances were noted from the 23 transactions Internal Audit was able to test: ☐ 5 of 23 (21.7%) transactions included a restricted item purchase; ☐ 2 of 23 (8.7%) transactions did not provide a clear business use purpose; ☐ 2 of 23 (8.7%) transactions included a restricted vendor purchase; ☐ 3 of 3 (100.0%) transactions did not provide vendor status documentation for purchases of $500 or more; ☐ 1 of 5 (20%) monthly cycle PCard account statements was not signed by the approver; and	High	3.2.a.Recommendation for Barry Sullenberger, Purchasing Card Supervisor: a. Develop a process and procedure to identify when the financial expense description field in GCMS is either blank or unknown.	3.2a. 1a. Implementation of Concur PCard module will go-live October 4, 2018, includes Sept 2018 transactions. This new automated PCard process will strengthen controls by utilizing an expanded automated approval process.In addition, Concur will become the repository for all Expenditure receipts beginning FY19. 1b. The PCard Supervisor will develop reporting metrics to ensure PCard purchases are reviewed by the PCard team for business purposes and in compliance with UNT System Purchasing Card Program Guidelines and eliminate any "blank" or unknown expenditure descriptions. 1c. The PCard Team will conduct an annual review of all PCard Reconcilers and Approvers.	Barry Sullenberger, Purchasing Card Supervisor and Shelly Pavero, Director of Payments	02/01/19	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	3.Purchasing Card Documentation Support documentation was not available for 12 of 17 (70.6%) months of purchasing card (PCard) transactions for a program in Biological Sciences. Because the documentation for these 12 months was missing, these transactions were not reviewed and approved as required by the UNT System Purchasing Card Guidelines. These 12 months of transactions accounted for 108 of 131 (82.4%) transactions totaling $23,585.59. Internal Audit was able to test documentation for 23 transactions totaling $4,906.98. Additionally, the financial expense description in the Citibank Global Card Management System (GCMS) was either blank or listed as unknown for 35 of 131 (26.7%) transactions. The cardholder is responsible for assigning descriptions in GCMS. However, in this instance, the reconciler attempted to enter descriptions for a number of transactions. The following non-compliance instances were noted from the 23 transactions Internal Audit was able to test: ⊡ 5 of 23 (21.7%) transactions included a restricted item purchase; ⊡ 2 of 23 (8.7%) transactions did not provide a clear business use purpose; ⊡ 2 of 23 (8.7%) transactions included a restricted vendor purchase; ⊡ 3 of 3 (100.0%) transactions did not provide vendor status documentation for purchases of $500 or more; ⊡ 1 of 5 (20%) monthly cycle PCard account statements was not signed by the approver; and	High	3.3.a.Recommendations for Wendy Risdon, Academic Financial & Research Officer, College of Science: a. Develop a checklist of PCard testing attributes.	3a. College of Science will develop a checklist of PCard testing attributes.	Wendy Risdon, Academic Financial & Research Officer, College of Science	12/31/18	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	3.Purchasing Card Documentation Support documentation was not available for 12 of 17 (70.6%) months of purchasing card (PCard) transactions for a program in Biological Sciences. Because the documentation for these 12 months was missing, these transactions were not reviewed and approved as required by the UNT System Purchasing Card Guidelines. These 12 months of transactions accounted for 108 of 131 (82.4%) transactions totaling $23,585.59. Internal Audit was able to test documentation for 23 transactions totaling $4,906.98. Additionally, the financial expense description in the Citibank Global Card Management System (GCMS) was either blank or listed as unknown for 35 of 131 (26.7%) transactions. The cardholder is responsible for assigning descriptions in GCMS. However, in this instance, the reconciler attempted to enter descriptions for a number of transactions. The following non-compliance instances were noted from the 23 transactions Internal Audit was able to test: ⊡ 5 of 23 (21.7%) transactions included a restricted item purchase; ⊡ 2 of 23 (8.7%) transactions did not provide a clear business use purpose; ⊡ 2 of 23 (8.7%) transactions included a restricted vendor purchase; ⊡ 3 of 3 (100.0%) transactions did not provide vendor status documentation for purchases of $500 or more; ⊡ 1 of 5 (20%) monthly cycle PCard account statements was not signed by the approver; and	High	3.3.b.Recommendations for Wendy Risdon, Academic Financial & Research Officer, College of Science: b. Perform periodic surprise PCard audits of the various departments in the College of Science.	3b. College of Science will perform surprise audits of PCard holders.	Wendy Risdon, Academic Financial & Research Officer, College of Science	12/31/18	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	4. Asset Management University assets in Biological Sciences were not managed in compliance with UNT Policy 10.048. Internal Audit performed an inventory walkthrough of a random sample of assets in Biological Sciences. All assets in the random sample were accounted for; however, based on discussion and review of records in PeopleSoft, Internal Audit noted the following issues: ⊠ 16 of 78 asset custodians (10.6%) were no longer employed at UNT; ⊠ Missing assets were not consistently reported in a prompt manner to UNT Property Management; ⊠ Computer hard drives transferred to UNT Surplus were not erased; ⊠ Visual confirmation for off campus assets was not consistently performed either by email or by verbal confirmation; and ⊠ Multiple assets destroyed in an employee's house fire have not been identified. Additionally, it appears that neither a process nor procedure exists to account for an employee's assets when an employee retires or otherwise leaves the University.	High	4.1.a.. Recommendations for Dr. Jyoti Shah, Chair of Biological Sciences: a. Evaluate the need to assign multiple employees to perform the annual physical inventory.	1a. Management will assign the annual physical inventory to two employees.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	08/31/18	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	4. Asset Management University assets in Biological Sciences were not managed in compliance with UNT Policy 10.048. Internal Audit performed an inventory walkthrough of a random sample of assets in Biological Sciences. All assets in the random sample were accounted for; however, based on discussion and review of records in PeopleSoft, Internal Audit noted the following issues: ⊠ 16 of 78 asset custodians (10.6%) were no longer employed at UNT; ⊠ Missing assets were not consistently reported in a prompt manner to UNT Property Management; ⊠ Computer hard drives transferred to UNT Surplus were not erased; ⊠ Visual confirmation for off campus assets was not consistently performed either by email or by verbal confirmation; and ⊠ Multiple assets destroyed in an employee's house fire have not been identified. Additionally, it appears that neither a process nor procedure exists to account for an employee's assets when an employee retires or otherwise leaves the University.	High	4.1.b. Recommendations for Dr. Jyoti Shah, Chair of Biological Sciences: b. Develop processes and procedures to ensure that: i. Missing assets are reported promptly to UNT Property Management; ii. An exit inventory is performed as part of the offboarding process, and the asset custodian is updated in PeopleSoft; iii. Computer hard drives are erased prior to transfer to Surplus; and iv. Visual confirmation is performed for all assets during the annual inventory, via either in-person observation or a dated photo that shows the asset tag.	1b.(i) Missing assets will be reported promptly to UNT property management. (i) Missing assets will be reported promptly to UNT property management. (iii) Management will utilize CAS IT services to erase computer hard drives before sending them to surplus. (iv) Inventory coordinators will visually confirm property during the annual inventory. For property not on site, the custodian will be asked for a dated photo that shows the property tag.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	08/31/18	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	5.Cash Handling UNT Cash Handling policies were not consistently followed. Internal Audit noted the following cash handling issues: ⬚ No documented cash handling procedures; ⬚ Two individuals who manage cash had not completed cash handling training; ⬚ Funds stored in a desk drawer; ⬚ Funds stored in an unlocked filing cabinet; ⬚ Deposits not made within three business days of receipt; ⬚ Deposit forms were not always signed by a verifier; and ⬚ Individuals who receive cash either do not consistently record cash receipts in a log or do not maintain a cash receipts log.	high	5.1.a. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: a.Develop written cash handling procedures as required by UNT Policy 10.006.	1a. Management will develop cash handling procedures. This plan will be developed in consultation with Larry Worthy, Executive Director of Asset Protection.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	10/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	5.Cash Handling UNT Cash Handling policies were not consistently followed. Internal Audit noted the following cash handling issues: ⬚ No documented cash handling procedures; ⬚ Two individuals who manage cash had not completed cash handling training; ⬚ Funds stored in a desk drawer; ⬚ Funds stored in an unlocked filing cabinet; ⬚ Deposits not made within three business days of receipt; ⬚ Deposit forms were not always signed by a verifier; and ⬚ Individuals who receive cash either do not consistently record cash receipts in a log or do not maintain a cash receipts log.	high	5.1.b. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: b.Survey employees in the department to identify individuals who perform cash handling duties.	1b. Management will survey staff and faculty in the department to identify individuals who perform cash handling duties or have the potential to perform cash handling duties. Each of these individuals will be required to complete cash handling training.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	10/31/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	5.Cash Handling UNT Cash Handling policies were not consistently followed. Internal Audit noted the following cash handling issues: ⬜ No documented cash handling procedures; ⬜ Two individuals who manage cash had not completed cash handling training; ⬜ Funds stored in a desk drawer; ⬜ Funds stored in an unlocked filing cabinet; ⬜ Deposits not made within three business days of receipt; ⬜ Deposit forms were not always signed by a verifier; and ⬜ Individuals who receive cash either do not consistently record cash receipts in a log or do not maintain a cash receipts log.	high	5.1.c. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: c. Ensure all individuals with cash handling responsibilities receive training on University cash handling policies and departmental cash handling written procedures.	1c. Management will ensure all individuals with cash handling responsibilities receive training on University cash handling policies and departmental cash handling written procedures.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	10/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	5.Cash Handling UNT Cash Handling policies were not consistently followed. Internal Audit noted the following cash handling issues: ⬜ No documented cash handling procedures; ⬜ Two individuals who manage cash had not completed cash handling training; ⬜ Funds stored in a desk drawer; ⬜ Funds stored in an unlocked filing cabinet; ⬜ Deposits not made within three business days of receipt; ⬜ Deposit forms were not always signed by a verifier; and ⬜ Individuals who receive cash either do not consistently record cash receipts in a log or do not maintain a cash receipts log.	high	5.1.d.1. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: d. Ensure that all cash and check deposits are verified by supervisor prior to deposit.	1d. Departmental procedure will require that all cash and check deposits be verified by the immediate supervisor prior to deposit.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	10/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	5.Cash Handling UNT Cash Handling policies were not consistently followed. Internal Audit noted the following cash handling issues: ⊡ No documented cash handling procedures; ⊡ Two individuals who manage cash had not completed cash handling training; ⊡ Funds stored in a desk drawer; ⊡ Funds stored in an unlocked filing cabinet; ⊡ Deposits not made within three business days of receipt; ⊡ Deposit forms were not always signed by a verifier; and ⊡ Individuals who receive cash either do not consistently record cash receipts in a log or do not maintain a cash receipts log.	high	5.1.e. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: e. Ensure that those individuals who receive cash and checks record the receipt of funds in a log.	1e. Departmental procedure will require that those individuals who receive cash and checks record the receipt of funds in a log.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	10/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	6. Travel Registration& Reimbursements International travel was not registered prior to departure, and UNT System Travel Guidelines were not consistently followed. UNT System Regulation 08.15000 – Travel Registration became effective on November 10, 2016. This Regulation requires that all individuals travelling internationally on University business register their travel plans prior to departure. Internal Audit reviewed 18 international trips after the effective date of UNT System Regulation 08.15000. Based on discussion with Risk Management Services, 15 of 18 (83.3%) international trips were not registered. Internal Audit reviewed a sample of 21 travel vouchers froma population of 324 vouchers in Biological Sciences. The following instances were noted: Travel Budget Authorization (TBA) form was not prepared prior to travel and approved for 9 of 21 vouchers (42.9%); and There was a partial conference agenda or no conference agenda included with travel voucher for 4 of 21 (19.0%) vouchers.	High	6.1.a. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: a. Develop a process and procedure to ensure that all University-related international travel in Biological Sciences is registered prior to departure.	1.a. Management will develop a process and procedure to ensure that all University-related international travel in Biological Sciences is registered prior to departure.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	12/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	6. Travel Registration& Reimbursements International travel was not registered prior to departure, and UNT System Travel Guidelines were not consistently followed. UNT System Regulation 08.15000 – Travel Registration became effective on November 10, 2016. This Regulation requires that all individuals travelling internationally on University business register their travel plans prior to departure. Internal Audit reviewed 18 international trips after the effective date of UNT System Regulation 08.15000. Based on discussion with Risk Management Services, 15 of 18 (83.3%) international trips were not registered. Internal Audit reviewed a sample of 21 travel vouchers froma population of 324 vouchers in Biological Sciences. The following instances were noted: Travel Budget Authorization (TBA) form was not prepared prior to travel and approved for 9 of 21 vouchers (42.9%); and There was a partial conference agenda or no conference agenda included with travel voucher for 4 of 21 (19.0%) vouchers.	High	6.1. b. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: b. Develop a process and procedure to ensure that the Travel Budget Authorization Form is completed and approved prior to travel.	1.b.Management will develop a process and procedure to ensure that the Travel Budget Authorization Form is completed and approved prior to travel.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	12/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	6. Travel Registration& Reimbursements International travel was not registered prior to departure, and UNT System Travel Guidelines were not consistently followed. UNT System Regulation 08.15000 – Travel Registration became effective on November 10, 2016. This Regulation requires that all individuals travelling internationally on University business register their travel plans prior to departure. Internal Audit reviewed 18 international trips after the effective date of UNT System Regulation 08.15000. Based on discussion with Risk Management Services, 15 of 18 (83.3%) international trips were not registered. Internal Audit reviewed a sample of 21 travel vouchers froma population of 324 vouchers in Biological Sciences. The following instances were noted: Travel Budget Authorization (TBA) form was not prepared prior to travel and approved for 9 of 21 vouchers (42.9%); and There was a partial conference agenda or no conference agenda included with travel voucher for 4 of 21 (19.0%) vouchers.	High	6.1.c.Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: c.Develop a process and procedure to ensure that the conference agenda is submitted with the travel voucher, when applicable.	1.c. Management will develop a process and procedure to ensure that the conference agenda is submitted with the travel voucher, when applicable.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	12/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	7. Strip-Cut Paper Shredder Risk Management Services uses a strip-cut paper shredder. Based on feedback from an information technology questionnaire, Internal Audit reviewed a paper shredder located in the copy room of the Risk Management Services building. Internal Audit observed the contents of the shred bin and shredded a test sheet of paper. Internal Audit noted that the shredder was a strip-cut shredder and that it was possible to read the text on the strips of shredded paper.	Moderate	7.1.a. Recommendation for Doug Welch, Executive Director of Risk Management Services: a. Obtain a cross-cut paper shredder to destroy documents containing sensitive information to render the information unreadable.	1a. Risk Management Services has purchased and is now utilizing a new cross-cut paper shredder. The new shredder was put in to service on September 14, 2018. The previous paper shredder is no longer in service.	Doug Welch, Executive Director of Risk Management Services	9/14/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	8. Purchasing Card Vendor Status Checks Vendor status checks were not documented on purchases of $500 or more. Internal Audit reviewed 309 PCard transactions in the Department of Biological Sciences totaling $57,513.02. Thirty-seven transactions were over $500, of which 23 had no vendor status check documentation. This represents 62.2% (23/37) of purchases over $500. Without documentation of vendor status check, it is not possible to prove that a vendor status check was performed.	Moderate	8.1.a. 1. Recommendation for Dr. Jyoti Shah, Interim Chair Biological Sciences: a. Ensure that PCard holders maintain documentation of vendor status check (e.g., computer screenshot) for PCard transactions of $500 or more.	1a. Management will ensure that PCard holders maintain documentation of vendor status check (e.g., computer screenshot) for PCard transactions of $500 or more.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	8/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	9. Finance & Budget Staffing Finance and budget personnel staffing concern in the Department of Biological Sciences. The employee in Biological Sciences with primary responsibilities for finance and budget retired at the end of February 2018, and the department is in the process of finding a replacement. Biological Sciences is the largest department in the College of Science. Internal Audit was provided information in the areas of budget, research, and enrollment to gauge the size of the department in relation to the College. The College of Science provided the following information. Department budgets presented as a percentage of the total College of Science budget: ⬛ Biological Sciences 26.8% ⬛ Chemistry 16.1% ⬛ Mathematics 13.6% ⬛ Physics 13.0% The Chair of Biological Sciences provided comparative enrollment figures for Biological Sciences, Chemistry, Mathematics, and Physics. Biological Sciences accounted for: ⬛ 29.7% of semester credit hours; ⬛ 71.9% of degrees conferred for the 2015-16 academic year; and ⬛ 78.7% of majors for the fall 2016 semester. The Office of Grants & Contract Administration stated that Biological Sciences accounted for roughly half of the total grant expenditures for the College of Science for fiscal year 2017	Moderate	9.1.a.Recommendation for Dr. Jyoti Shah, Interim Chair of Biological Sciences: a. Contact and discuss with UNT Human Resources to evaluate staffing and role definition for individuals with financial and budgetary responsibilities in Biological Sciences.	1a. Management will meet with UNT Human Resources to evaluate staffing and role definition for individuals with financial and budgetary responsibilities in Biological Sciences.	Dr. Jyoti Shah, Interim Chair of Biological Sciences	5/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	10. Printer Password & Security Setting The default administrator password on a printer had not been changed, and the immediate image overwrite setting was not enabled. Based on the feedback from an information technology questionnaire, Internal Audit reviewed printer settings for a printer in Biological Sciences. Internal Audit was able to access the administrator account via the default password. Additionally, Internal Audit observed that the immediate image overwrite setting was not enabled. The printer user guide describes the immediate image overwrite feature as follows: Immediate Image Overwrite is a security measure for customers who are concerned about unauthorized access and duplication of classified or private documents. The Immediate Image Overwrite feature erases all residual image data from the machine immediately after each job has been processed without requiring the machine to be taken offline. Based on discussion with Biological Sciences personnel, documents with sensitive information are scanned in the department. Additionally, Internal Audit observed copies of checks that included visible account information.	Moderate	10.1.a.1. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: a. Coordinate with CAS IT Services to ensure that all printer passwords are changed from the default administrator passwords.	1a. Management will coordinate with CAS IT Services to ensure that all printer passwords are changed from the default administrator passwords.	Tim Christian, Senior Assistant Dean for IT Services:	10/31/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-402 UNT	Governance and Regulatory Compliance	Biological Sciences Audit	UNT	10. Printer Password & Security Setting The default administrator password on a printer had not been changed, and the immediate image overwrite setting was not enabled. Based on the feedback from an information technology questionnaire, Internal Audit reviewed printer settings for a printer in Biological Sciences. Internal Audit was able to access the administrator account via the default password. Additionally, Internal Audit observed that the immediate image overwrite setting was not enabled. The printer user guide describes the immediate image overwrite feature as follows: Immediate Image Overwrite is a security measure for customers who are concerned about unauthorized access and duplication of classified or private documents. The Immediate Image Overwrite feature erases all residual image data from the machine immediately after each job has been processed without requiring the machine to be taken offline. Based on discussion with Biological Sciences personnel, documents with sensitive information are scanned in the department. Additionally, Internal Audit observed copies of checks that included visible account information.	Moderate	10.1.b. Recommendations for Dr. Jyoti Shah, Interim Chair of Biological Sciences: b. Coordinate with CAS IT Services to ensure that security settings to overwrite image data are enabled.	1b. Management will coordinate with CAS IT Services to ensure that security settings to overwrite image data are enabled.	Tim Christian, Senior Assistant Dean for IT Services:	10/31/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-408 UNT	Governance and Regulatory Compliance	Advancement Audit	UNT	1. Redaction of Bank Account Information Bank account information on donation checks were not redacted when scanned into Perceptive Content, the software data base program. There is restricted limited access to the Perceptive Content program file which contains donor gift processing information, but there is always the threat for unauthorized access and the potential misuse of donor information.	High	1.1.a.Recommendation for Clint Shipp, Executive Director of Advancement Services: a. Develop a process and procedure to redact bank account information on donor checks before scanning into Perceptive Content.	1a. Materials has been purchased to cover (redact) and copy checks before they are scanned into Perceptive Content.	Clint Shipp, Executive Director of Advancement Services	9/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-408 UNT	Governance and Regulatory Compliance	Advancement Audit	UNT	2. Cash Handling Training Six employees in the Advancement Gift Administration area who are responsible for handling cash have not either received or completed annual cash control training per UNT Policy 10.006. Three of the six employees have not been through annual cash handling training. Another employee started, but there was no record of ever completing the training. Two other employees had previously completed training, but did not renew their annual retraining requirement.	High	2.1.a.Recommendations for Clint Shipp, Executive Director of Advancement Services: a. Ensure that Advancement Gift Administration personnel who are responsible for handling cash receive annual cash control training as required by UNT Policy 10.006 Cash Handling Controls.	1a All gift administration staff have received cash handling training, and a reminder has been calendared for next year.	Clint Shipp, Executive Director of Advancement Services	6/12/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-408 UNT	Governance and Regulatory Compliance	Advancement Audit	UNT	2. Cash Handling Training Six employees in the Advancement Gift Administration area who are responsible for handling cash have not either received or completed annual cash control training per UNT Policy 10.006. Three of the six employees have not been through annual cash handling training. Another employee started, but there was no record of ever completing the training. Two other employees had previously completed training, but did not renew their annual retraining requirement.	High	2.1.b.Recommendations for Clint Shipp, Executive Director of Advancement Services: b. Management should maintain support documentation to show that an employee has completed cash control training.	1b. Copies of the documentation of cash handling training is held in the Gift Administration office. Originals were turned over to Larry Worthy.	Clint Shipp, Executive Director of Advancement Services	6/12/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-408 UNT	Governance and Regulatory Compliance	Advancement Audit	UNT	3. Business Continuity Plan Advancement does not have a written Business Continuity Plan for mission critical information resources. Pertaining to disaster recovery donor data information is backed up daily from previous day to servers managed by Blackbaud and stored remotely. Raisers Edge is the program used by Advancement Gift Administration personnel to input and process information which would eventually be stored in Blackbaud servers.	High	3.1.a.Recommendation for Clint Shipp, Executive Director of Advancement Services: a. Develop a written Business Continuity Plan (BCP) for mission critical resources.	1a. Requested BCP template from Mickie Tate and will begin writing plan.	Clint Shipp, Executive Director of Advancement Services	12/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-408 UNT	Governance and Regulatory Compliance	Advancement Audit	UNT	3. Business Continuity Plan Advancement does not have a written Business Continuity Plan for mission critical information resources. Pertaining to disaster recovery donor data information is backed up daily from previous day to servers managed by Blackbaud and stored remotely. Raisers Edge is the program used by Advancement Gift Administration personnel to input and process information which would eventually be stored in Blackbaud servers.	High	3.1.b. Recommendation for Clint Shipp, Executive Director of Advancement Services: b. Review the UNT Security Handbook to further understand any other compliance requirements.	1b. Staff will review the UNT Security Handbook to see if other changes need to be made.	Clint Shipp, Executive Director of Advancement Services	10/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-408 UNT	Governance and Regulatory Compliance	Advancement Audit	UNT	3. Business Continuity Plan Advancement does not have a written Business Continuity Plan for mission critical information resources. Pertaining to disaster recovery donor data information is backed up daily from previous day to servers managed by Blackbaud and stored remotely. Raisers Edge is the program used by Advancement Gift Administration personnel to input and process information which would eventually be stored in Blackbaud servers.	High	3.1.c.Recommendation for Clint Shipp, Executive Director of Advancement Services: c. Develop a process and procedure to annually test the BCP.	1.c. Testing will occur after the BCP plan has been developed and calendared for the followi	Clint Shipp, Executive Director of Advancement Services	2/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2018	18-408 UNT	Governance and Regulatory Compliance	Advancement Audit	UNT	4. Computer Log-in A student employee, in the gift processing area stated that he once remained logged-in on a computer after completing his shift. This was so another student employee could have access to a program which the student earlier had difficulty accessing.	Moderate	4.1.a. Recommendations for Clint Shipp, Executive Director of Advancement Services: a. All student employees should receive computer use training to be compliant with UNT Policy 14.003.	1a. Students are scheduled for normal employee computer use training.	Clint Shipp, Executive Director of Advancement Services	10/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-408 UNT	Governance and Regulatory Compliance	Advancement Audit	UNT	4. Computer Log-in

A student employee, in the gift processing area stated that he once remained logged-in on a computer after completing his shift. This was so another student employee could have access to a program which the student earlier had difficulty accessing. | Moderate | 4.1.b. Recommendations for Clint Shipp, Executive Director of Advancement Services:

b. Management should maintain documentation of completed training. | 1b. Management will maintain copies of the computer use training in the Gift Administration office. | Clint Shipp, Executive Director of Advancement Services | 10/1/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2018 | 18-408 UNT | Governance and Regulatory Compliance | Advancement Audit | UNT | 4. Computer Log-in

A student employee, in the gift processing area stated that he once remained logged-in on a computer after completing his shift. This was so another student employee could have access to a program which the student earlier had difficulty accessing. | Moderate | 4.1.c. Recommendations for Clint Shipp, Executive Director of Advancement Services:

c. Evaluate the need for all Advancement employees to receive computer use training. | 1c. All employees are required to complete computer use training. | Clint Shipp, Executive Director of Advancement Services | 12/31/2018 | Closed |

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2018	18-408 UNT	Governance and Regulatory Compliance	Advancement Audit	UNT	5. Policy Review Requirement

One of two Advancement policies, UNT Policy 09.002 Fundraising Private Support was last reviewed by Advancement in 2011. | Moderate | Recommendations for Kimberly Collinsworth, Assistant Vice President for Donor Relations and Advancement Services:

a. Review and update Advancement policy 09.002 Fundraising and Private Support. | 1a. Policy 09.002 Fundraising and Private Support is currently under review by the Executive Leadership Team in Advancement under the direction of Kim Collinsworth. | Kimberly Collinsworth, Assistant Vice President for Donor Relations and Advancement Services | 10/1/2018 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2018 | 18-408 UNT | Governance and Regulatory Compliance | Advancement Audit | UNT | 5. Policy Review Requirement

One of two Advancement policies, UNT Policy 09.002 Fundraising Private Support was last reviewed by Advancement in 2011. | Moderate | 5.1.b. Recommendations for Kimberly Collinsworth, Assistant Vice President for Donor Relations and Advancement Services:

b. Develop a process and procedure to review Advancement policies and update at a minimum once every six years, unless otherwise required by state or federal law and note in the policy the date last reviewed and/or updated | 1b. The Assistant Vice President for Donor Relations and Advancement Services will proactively begin policy review every five years (to ensure completion by sixth year), if no changes have been previously made. These dates are noted via Outlook calendar as a task. | Kimberly Collinsworth, Assistant Vice President for Donor Relations and Advancement Services | 10/1/2018 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2018	17-308 DAL	Governance and Regulatory Compliance	Enrollment	UNT Dallas	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Internal (Out-Sourced)	PwC	Fiscal Year 2018	17-307 HSC	Governance and Regulatory Compliance	Enrollment	UNTHSC	N/A	N/A	N/A	N/A	N/A	N/A	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2018	17-306 UNT	Governance and Regulatory Compliance	Enrollment	UNT	Comment #1: Monitoring evidence of audit roll completion not retained

Evidence is not retained of monitoring to confirm timely audit roll completion. While the PeopleSoft system sends reminder notifications to lecturers who have not completed their assigned audit rolls, a report is also monitored to track for timely completion of outstanding audit rolls (audit rolls that were not marked as approved by the lecturer). This report is however not retained post audit roll completion to evidence the control was performed. Our testing did not identify any audit rolls not completed for the audit period; however, without evidence of the monitoring reports, we could not confirm that the secondary monitoring control was performed. | Low | 1.1.a UNT Student Academic Records should retain the monitoring report used to confirm that class audit rolls were completed timely.. | The Office of the Registrar will retain an audit roll monitoring report demonstrating that monitoring occurred and all professors have completed the audit roll process. | Bryan Heard, Director of Records, Registration and Reports | 02/29/18 | Closed |
| Internal (Out-Sourced) | BKD | Fiscal Year 2018 | 18-009 HSC | Financial | Cancer Prevention and Research Institute of Texas Program (CPRIT) | UNTHSC | No observations were noted. | N/A | N/A | N/A | N/A | N/A | N/A |

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	PwC	Fiscal Year 2018	18-301 SYS	Financial	Benefits Proportionality	UNT System	Comment #1: Reconciliation of APS 011 Actual Benefits paid amounts to PeopleSoft subledger (AP & Payroll) source data prior to APS 011 submission. Noted that Actual Benefits Paid (Column 2) amounts within the submitted APS 011 forms are not reconciled back to actual payment data from PeopleSoft subledgers (AP & Payroll) as part of the APS 011 reporting process. Risk/Impact: Within USAS & PeopleSoft subledgers, there is the potential for entries to be made to inappropriately draw from the General Revenue fund. Currently, APS 011 amounts are reconciled to USAS source and then to PeopleSoft Financials general ledger data. An additional reconciliation from PeopleSoft Financials general ledger amounts to actual payment data from PeopleSoft subledgers (AP & Payroll) could identify any inappropriate adjustments made in USAS and/or PeopleSoft subledgers prior to APS 011 submission to help management gain comfort that no excess General Revenue funds are received or utilized by UNT.	Low	As part of the APS 011 reporting process, an additional procedure should be added to reconcile APS 011 amounts per PeopleSoft Financials general ledger data to PeopleSoft AP & Payroll subledger actual payment data. Any differences over $500,000 should be identified and resolved prior to APS 011 submission	Management agrees with the recommendation. UNTS member institutions will develop formal reconciliation procedures to identify variance balances between USAS, the PeopleSoft Financial general ledger and PeopleSoft AP & Payroll subledger systems. Any variances over $500,000 will be resolved prior to APS 011 submission.	C. Aaron LeMay, AVC Finance & System Controller	10/31/2018	Closed
External	State Auditor's Office	Fiscal Year 2019	SAO Report No. 19-001	Governance and Regulatory Compliance	An Audit Report in A Selected Contract at the University of North Texas System	UNT System	The System Complied with Most Contract Monitoring Requirements for the Construction Services Contract, But It Should Strengthen Some Monitoring Activities: The System performed monitoring activities to ensure compliance with contract terms related to construction of the Interdisciplinary Research Building. Additionally, payments to the contractor were accurate, allowable, and supported. However, it should improve certain monitoring activities, such as reconciling the dollar amounts paid to subcontractors with corresponding supporting documents, verifying that the contractor obtained all required bonds, and ensuring that the contractor used E-Verify. The System adequately performed oversight activities related to the Interdisciplinary Research Building's construction contract. The System adequately monitored the construction of the Interdisciplinary Research Building through February 28, 2018. As part of that monitoring, the System contracted with an independent entity for inspection services in accordance with Texas Education Code, Section 51.782(d). In addition to an independent inspector, the System received daily construction activity logs, attended weekly meetings to monitor the construction project status, and received other monitoring reports as required by the contract.	Low	Recommendations: The System should develop and implement a process to: - Reconcile the amounts reported as paid to subcontractors in the HUB Progress Assessment Reports with the amounts in the request for payment that the contractors submit.	Management's Response The System should develop and implement a process to: - Reconcile the amounts reported as paid to subcontractors in the HUB Progress Assessment Reports with the amounts in the request for payment that the contractors submit. The UNT System agrees with this recommendation. Amounts paid to subcontractors are reconciled to the HUB Progress Assessment Reports. For large contracts, the final reconciliation is completed at the end of the project.	Responsible party: Senior Director of Procurement Services.	NA	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Auditor's Office	Fiscal Year 2019	SAO Report No. 19-001	Governance and Regulatory Compliance	An Audit Report in A Selected Contract at the University of North Texas System	UNT System	The System Complied with Most Contract Monitoring Requirements for the Construction Services Contract, But It Should Strengthen Some Monitoring Activities: The System performed monitoring activities to ensure compliance with contract terms related to construction of the Interdisciplinary Research Building. Additionally, payments to the contractor were accurate, allowable, and supported. However, it should improve certain monitoring activities, such as reconciling the dollar amounts paid to subcontractors with corresponding supporting documents, verifying that the contractor obtained all required bonds, and ensuring that the contractor used E-Verify. The System adequately performed oversight activities related to the Interdisciplinary Research Building's construction contract. The System adequately monitored the construction of the Interdisciplinary Research Building through February 28, 2018. As part of that monitoring, the System contracted with an independent entity for inspection services in accordance with Texas Education Code, Section 51.782(d). In addition to an independent inspector, the System received daily construction activity logs, attended weekly meetings to monitor the construction project status, and received other monitoring reports as required by the contract.	Low	Recommendations: The System should develop and implement a process to: - Ensure that contractors obtain the appropriate bond coverage that a contract requires.	Management's Response The System should develop and implement a process to: - Ensure that contractors obtain the appropriate bond coverage that a contract requires. The UNT System agrees with this recommendation and now requires a payment bond even if the Municipality where the work is being performed does not. This issue was addressed as of July 31, 2018.	Responsible party: Executive Director of System Facilities.	7/31/2018	Closed
External	State Auditor's Office	Fiscal Year 2019	SAO Report No. 19-001	Governance and Regulatory Compliance	An Audit Report in A Selected Contract at the University of North Texas System	UNT System	The System Complied with Most Contract Monitoring Requirements for the Construction Services Contract, But It Should Strengthen Some Monitoring Activities: The System performed monitoring activities to ensure compliance with contract terms related to construction of the Interdisciplinary Research Building. Additionally, payments to the contractor were accurate, allowable, and supported. However, it should improve certain monitoring activities, such as reconciling the dollar amounts paid to subcontractors with corresponding supporting documents, verifying that the contractor obtained all required bonds, and ensuring that the contractor used E-Verify. The System adequately performed oversight activities related to the Interdisciplinary Research Building's construction contract. The System adequately monitored the construction of the Interdisciplinary Research Building through February 28, 2018. As part of that monitoring, the System contracted with an independent entity for inspection services in accordance with Texas Education Code, Section 51.782(d). In addition to an independent inspector, the System received daily construction activity logs, attended weekly meetings to monitor the construction project status, and received other monitoring reports as required by the contract.	Low	Recommendations: The System should develop and implement a process to: - Confirm that contractors are using E-Verify.	Management's Response The System should develop and implement a process to: - Confirm that contractors are using E-Verify. The UNT System agrees with the recommendation and will modify its competitive solicitation boilerplates by August 31, 2018 to include a confirmation from the proposers that the E-Verify system will be used during performance of the contract.	Responsible party: Senior Director of Procurement Services.	8/31/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	State Auditor's Office	Fiscal Year 2019	SAO Report No. 19-001	Governance and Regulatory Compliance	An Audit Report in A Selected Contract at the University of North Texas System	UNT System	The System Substantially Complied with Applicable Requirements Related to Contracting Policies, Procedures, and Training: The System implemented policies and procedures to address most of the applicable contract-related requirements in Texas Education Code, Section 51.9337, and Texas Government Code, Chapter 2261, Subchapter F. However, the System should ensure that it (1) continues to develop and approve policies related to the use of institutional resources and ethics training; (2) includes all significant contract components in its Contract Management Handbook; and (3) maintains documentation to support that all individuals involved in the contracting approval process received all required training. Policies and procedures. The System implemented policies and procedures to address most of the contracting requirements of Texas Education Code, Section 51.9337, and Texas Government Code, Chapter 2261, Subchapter F (see text box for more information), which both became effective September 1, 2015 . As part of the implementation of those statutes, the System's Board of Regents Rules, established August 2015, included a requirement for the System to develop additional policies and procedures related to the use of institutional resources and regular ethics training for required staff. Senate Bill 20 (84th Legislature, Regular Session) stated that entities should implement changes resulting from those statutes "as	Moderate	Recommendations The System should: - Continue to implement policies and procedures as required by its Board of Regents Rules.	Management's Response The System should: - Continue to implement policies and procedures as required by its Board of Regents Rules. The UNT System agrees with this recommendation and has revised its training to include ethics, procurement methods and purchasing technology as of July 31, 2018.	Responsible party: Senior Director of Procurement Services.	7/31/2018	Closed
External	State Auditor's Office	Fiscal Year 2019	SAO Report No. 19-001	Governance and Regulatory Compliance	An Audit Report in A Selected Contract at the University of North Texas System	UNT System	The System Substantially Complied with Applicable Requirements Related to Contracting Policies, Procedures, and Training: The System implemented policies and procedures to address most of the applicable contract-related requirements in Texas Education Code, Section 51.9337, and Texas Government Code, Chapter 2261, Subchapter F. However, the System should ensure that it (1) continues to develop and approve policies related to the use of institutional resources and ethics training; (2) includes all significant contract components in its Contract Management Handbook; and (3) maintains documentation to support that all individuals involved in the contracting approval process received all required training. Policies and procedures. The System implemented policies and procedures to address most of the contracting requirements of Texas Education Code, Section 51.9337, and Texas Government Code, Chapter 2261, Subchapter F (see text box for more information), which both became effective September 1, 2015 . As part of the implementation of those statutes, the System's Board of Regents Rules, established August 2015, included a requirement for the System to develop additional policies and procedures related to the use of institutional resources and regular ethics training for required staff. Senate Bill 20 (84th Legislature, Regular Session) stated that entities should implement changes resulting from those statutes "as	Moderate	Recommendations The System should: - Update its Contract Management Handbook to include the negotiation and closeout processes.	Management's Response The System should: - Update its Contract Management Handbook to include the negotiation and closeout processes. The UNT System agrees with this recommendation. The UNT System Office of General Counsel and Procurement Services will update the Contract Management Handbook to include contract negotiation and closeout processes by October 31, 2018.	Responsible parties are the Assistant General Counsel and the Senior Director of Procurement Services.	10/31/2018	Closed

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External	State Auditor's Office	Fiscal Year 2019	SAO Report No. 19-001	Governance and Regulatory Compliance	An Audit Report in A Selected Contract at the University of North Texas System	UNT System	The System Should Enhance Compliance with Statutory Reporting Requirements: Although the System reported contract notifications to the Legislative Budget Board (LBB) and posted certain contract documentation on its Web site, it should enhance its reporting process to ensure that it complies with applicable statutes. LBB Reporting The System did not notify the LBB within 10 days of signing the audited contract, as required by Texas Government Code, Section 2166.2551. The System signed the audited contract on April 25, 2016, but it submitted the notification to the LBB approximately eight months later on December 16, 2016. Additionally, specific information related to the contract, such as milestone dates and contract value, was not accurate in that notification. Additionally, the General Appropriations Act (84th Legislature) required the System to submit a notice to the LBB containing specific details about the audited contract. The LBB calls this an Attestation Letter. Review of the System's Attestation Letter indicated that: (1) it was not submitted at least 10 days prior to making the first payment on the contract as required; instead, it was submitted 15 months after the first payment was made, and (2) the information contained in that letter was not complete and	Moderate	Recommendations The System should: - Report accurately its contracts to the LBB in accordance with the statutorily required timeframe.	Management's Response The System should: - Report accurately its contracts to the LBB in accordance with the statutorily required timeframe. The UNT System is now current on all contract reporting to the LBB as required and will continue to report in the required timeframe.	Responsible party: Senior Director of Procurement Services.	NA	Closed

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External	State Auditor's Office	Fiscal Year 2019	SAO Report No. 19-001	Governance and Regulatory Compliance	An Audit Report in A Selected Contract at the University of North Texas System	UNT System	The System Should Enhance Compliance with Statutory Reporting Requirements: Although the System reported contract notifications to the Legislative Budget Board (LBB) and posted certain contract documentation on its Web site, it should enhance its reporting process to ensure that it complies with applicable statutes. LBB Reporting The System did not notify the LBB within 10 days of signing the audited contract, as required by Texas Government Code, Section 2166.2551. The System signed the audited contract on April 25, 2016, but it submitted the notification to the LBB approximately eight months later on December 16, 2016. Additionally, specific information related to the contract, such as milestone dates and contract value, was not accurate in that notification. Additionally, the General Appropriations Act (84th Legislature) required the System to submit a notice to the LBB containing specific details about the audited contract. The LBB calls this an Attestation Letter. Review of the System's Attestation Letter indicated that: (1) it was not submitted at least 10 days prior to making the first payment on the contract as required; instead, it was submitted 15 months after the first payment was made, and (2) the information contained in that letter was not complete and	Moderate	Recommendations The System should: - Update its policies and procedures to include detailed information on contract reporting requirements for the LBB, including the required submission due dates and instructions for completing required documentation.	Management's Response The System should: -Update its policies and procedures to include detailed information on contract reporting requirements for the LBB, including the required submission due dates and instructions for completing required documentation. The UNT System agrees with this recommendation and has updated its procedures to include detailed information on contract reporting requirements for the LBB, including the required submission due dates and instructions for completing the required information.	Responsible party: Senior Director of Procurement Services.	NA	Closed
External	State Auditor's Office	Fiscal Year 2019	SAO Report No. 19-001	Governance and Regulatory Compliance	An Audit Report in A Selected Contract at the University of North Texas System	UNT System	The System Should Enhance Compliance with Statutory Reporting Requirements: Although the System reported contract notifications to the Legislative Budget Board (LBB) and posted certain contract documentation on its Web site, it should enhance its reporting process to ensure that it complies with applicable statutes. LBB Reporting The System did not notify the LBB within 10 days of signing the audited contract, as required by Texas Government Code, Section 2166.2551. The System signed the audited contract on April 25, 2016, but it submitted the notification to the LBB approximately eight months later on December 16, 2016. Additionally, specific information related to the contract, such as milestone dates and contract value, was not accurate in that notification. Additionally, the General Appropriations Act (84th Legislature) required the System to submit a notice to the LBB containing specific details about the audited contract. The LBB calls this an Attestation Letter. Review of the System's Attestation Letter indicated that: (1) it was not submitted at least 10 days prior to making the first payment on the contract as required; instead, it was submitted 15 months after the first payment was made, and (2) the information contained in that letter was not complete and	Moderate	Recommendations The System should: - Continue posting the required contract information, including the authority it exercised to enter into certain contracts without complying with competitive bidding procedures, on its Web site.	Management's Response The System should: - Continue posting the required contract information, including the authority it exercised to enter into certain contracts without complying with competitive bidding procedures on its Web site. The UNT System will continue posting the required contract information.	Responsible party: Senior Director of Procurement Services.	NA	Closed

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External	Attorney General of Texas	Fiscal Year 2019	N/A	Research	OAG Grant Contract: # 1880616-OVAG (Other Victim Assistance Grant)	UNT	The Grants Administration Division (GAD) Monitor conducted a desk monitoring review of expenditures on the grant referenced above. During the course of the review, the GAD Monitor did not identify any findings that require corrective action and/or that resulted in questioned costs.	N/A	N/A	N/A	N/A	N/A	N/A
Internal	UNT System Internal Audit	Fiscal Year 2019	18-021 UNT	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT	1.Travel Expenditures Travel vouchers were not prepared in accordance with UNT System Travel Guidelines. Internal Audit reviewed 100 percent of travel expenditures charged to the project. During review, Internal Audit noted the following: • Four travel vouchers included reimbursement request for mileage over 60 days after travel and not included in taxable income; • One instance where mileage reimbursement was inaccurately calculated; • Three instances where 2017 mileage rate was used to calculate 2018 mileage reimbursements; and • One instance where Travel Budget Authorization form (TBA) was not approved prior to employee travel.	Moderate	1.1.a. Recommendations for Dr. Alexandra Ponette-Gonzalez, Principal Investigator: a. Develop a process to review travel vouchers for accuracy prior to submitting for reimbursement.	1.1.a. Dr. Ponette-Gonzalez will use a checklist for review of travel vouchers prior to submitting for reimbursement that will include: Accurate dates of travel Accurate rates for mileage Submission to Geography AA no more than 30 days after travel	Dr. Alexandra Ponette-Gonzalez, Principal Investigator	11/21/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-021 UNT	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT	1.Travel Expenditures Travel vouchers were not prepared in accordance with UNT System Travel Guidelines. Internal Audit reviewed 100 percent of travel expenditures charged to the project. During review, Internal Audit noted the following: • Four travel vouchers included reimbursement request for mileage over 60 days after travel and not included in taxable income; • One instance where mileage reimbursement was inaccurately calculated; • Three instances where 2017 mileage rate was used to calculate 2018 mileage reimbursements; and • One instance where Travel Budget Authorization form (TBA) was not approved prior to employee travel.	Moderate	1..1.b. Recommendations for Dr. Alexandra Ponette-Gonzalez, Principal Investigator: b. Ensure a Travel Budget Authorization (TBA) form is completed and approved prior to employee travel.	1.1.b. Dr. Ponette-Gonzalez will ensure that the TBA form has been completed properly and submitted prior to her or her employee's travel.	Dr. Alexandra Ponette-Gonzalez, Principal Investigator	11/21/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-021 UNT	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT	1.Travel Expenditures Travel vouchers were not prepared in accordance with UNT System Travel Guidelines. Internal Audit reviewed 100 percent of travel expenditures charged to the project. During review, Internal Audit noted the following: • Four travel vouchers included reimbursement request for mileage over 60 days after travel and not included in taxable income; • One instance where mileage reimbursement was inaccurately calculated; • Three instances where 2017 mileage rate was used to calculate 2018 mileage reimbursements; and • One instance where Travel Budget Authorization form (TBA) was not approved prior to employee travel.	Moderate	1.2.a. Recommendation for Dr. C. Reid Ferring, Interim Chair for Department of Geography: a. Develop a checklist for travel voucher preparers and reviewers to ensure travel reimbursements are accurate and in compliance with UNT System Travel Guidelines.	1.2.a. Dr. Ferring's checklist for travel voucher preparers will include: 1. Employee submits all documentation of travel expenses (itinerary, receipts) to AA 2. AA reviews all travel claims, verifies rates (perdiem, mileage, etc.) and compliance with State/Federal regulations (eg. Non-overnight travel; no alcohol reimbursements, etc.) 3. AA submits vouchers to Chair/account holder for review and approval prior to submission to CLASS or Grant Accounting for approval. Travel guidelines for Geography faculty and staff regarding UNT System and departmental procedures concerning travel approval, expense documentation and reimbursement timelines: 1. The VPAA-150 form must be submitted to the Chair well before anticipated travel date(s), regardless of the source of funding for travel. The form must include documentation on how classes, committee assignments and other duties will be covered during the absence period. 2. If a University chartstring (State monies) or projid (Grant monies) will be paying for part of the travel expenses, the employee must complete a Travel Budget Authorization form (TBA). Employee selects first tab only; remainder is filled out by Tami. 3. The TBA must be forwarded to the Chair or account holder for review and signature PRIOR to travel. 4. On completion and signing of the TBA, the traveler is notified of the due date for all receipts and requests for reimbursement. 5. Travel expense reporting must be submitted to the departmental administrative assistant (AA) within 30 days of travel who will prepare the Travel Voucher.	Dr. C. Reid Ferring, Interim Chair for Department of Geography	11/21/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2019	18-021 UNT	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT System	1.Travel Expenditures Travel vouchers were not prepared in accordance with UNT System Travel Guidelines. Internal Audit reviewed 100 percent of travel expenditures charged to the project. During review, Internal Audit noted the following: • Four travel vouchers included reimbursement request for mileage over 60 days after travel and not included in taxable income; • One instance where mileage reimbursement was inaccurately calculated; • Three instances where 2017 mileage rate was used to calculate 2018 mileage reimbursements; and • One instance where Travel Budget Authorization form (TBA) was not approved prior to employee travel.	Moderate	1.3.a .Recommendations for Shelley Pavero, Director of Payments: a. Coordinate with Payroll to develop a process to ensure travel reimbursements submitted after 60 days of occurrence are appropriately included in taxable income.	1.3.a. I agree to coordinate with the Payroll team to enhance the current process for identifying taxable income liability for travel reimbursements submitted after 60 days.	Shelley Pavero, Director of Payments	2/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-021 UNT	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT System	1.Travel Expenditures Travel vouchers were not prepared in accordance with UNT System Travel Guidelines. Internal Audit reviewed 100 percent of travel expenditures charged to the project. During review, Internal Audit noted the following: • Four travel vouchers included reimbursement request for mileage over 60 days after travel and not included in taxable income; • One instance where mileage reimbursement was inaccurately calculated; • Three instances where 2017 mileage rate was used to calculate 2018 mileage reimbursements; and • One instance where Travel Budget Authorization form (TBA) was not approved prior to employee travel.	Moderate	1.3.b.Recommendations for Shelley Pavero, Director of Payments: b. Evaluate the UNT System Travel Guidelines to determine the effectiveness of a monthly mileage reimbursement requirement.	1.3.b. With the implementation of Concur Travel, the Travel team is proposing to management the requirement for monthly reconciliations and updates to the UNT Travel Guidelines.	Shelley Pavero, Director of Payments	2/1/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2019	18-021 UNT	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT	2.Policy Review Requirement Nine of the twelve Research policies reviewed by auditor were not reviewed in accordance with UNT Policy 02.001 Policy on Policies. During the course of the audit, Internal Audit noted the following Office of Research and Innovation policies had not been reviewed within the past six years, in accordance with UNT Policy 02.001 Policy on Policies: • 13.001 Animal Care and Use • 13.002 Award Management of Sponsored Projects • 13.003 Recovery and Distribution of Facilities and Administration Funds • 13.004 Use of Human Subjects in Research • 13.006 Research Misconduct • 13.008 Proposal Submission to External Sponsors • 13.009 Grants and Contracts Related to Sponsored Projects • 13.010 Export Controls • 13.011 Office of Research Compliance	Moderate	2.1.a Recommendation for Jamie Peno, Director of Research Integrity and Compliance: a. Develop a process and procedure to review Research policies and update at a minimum of once every six years unless otherwise required by state or federal law and note in the policy the date last reviewed and/or updated.	2.1.a. The action we intend to take is to continue working on our policies with OGC in order of risk level.	The management team of the Office of Research Innovation	10/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-021 UNT	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT	3. Strip-Cut Paper Shredders Office of Grants and Contracts Administration (OGCA) uses a strip-cut paper shredder. Based on feedback from information technology questionnaires, Internal Audit reviewed the paper shredder located in OGCA. Internal Audit observed the contents of the shred bins and noted that the shredders were strip-cut shredders. It was possible to read the text on the strips of shredded paper.	Moderate	3.1.a. Recommendation for Chuck Tarantino, Assistant Vice President of OGCA: a. Obtain cross-cut paper shredders to destroy documents containing sensitive information to render the information unreadable.	3.1.a. The Office of Grants and Contracts Administration purchased a strip-cut shredder.	Chuck Tarantino, Assistant Vice President, Office of Grants and Contracts Administration	11/21/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2019	18-021 UNT	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT	4. Printer Security Setting Subsequent to administering an information technology questionnaire, Internal Audit reviewed printer settings for a printer in Office of Grants and Contracts Administration (OGCA). Internal Audit observed that the immediate image overwrite setting was not enabled. The printer user guide describes the immediate image overwrite feature as follows: To further thwart data loss, an organization's information security measures should incorporate technology that destroys latent digital images on the MFP's hard drive. Ricoh's DataOverwriteSecurity System achieves that goal as it destroys temporary data stored on the MFP's hard drive by writing over the latent image with random sequences of "1's" and "0's."	Moderate	4.1.a. Recommendation for Chuck Tarantino, Assistant Vice President of OGCA and Abraham John, Senior Director of Administrative Information Technology Services (AITS):	4.1.a. The printer security setting to overwrite image data was enabled on September 11, 2018	Chuck Tarantino, Assistant Vice President, Office of Grants and Contracts Administration	11/21/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-022 UNT	Governance and Regulatory Compliance	Effort Reporting Process	UNT	1. Electronic Payroll Action Request Approval The workflow for one Electronic Payroll Action Request processed on the project did not require approval from the College Research Officer. Electronic Payroll Action Requests (ePars) are submitted for an employee to receive payment from a specified funding source. In order for an ePar to be submitted, it must go through the ePar Workflow Approval process and receive the appropriate approvals depending on the funding source. Internal Audit reviewed all ePars submitted for payment on the project for appropriate approvals, including the Principal Investigator (PI), Department Head, College Research Officer (CRO) and Provost's Office. Internal Audit noted one of five employee ePars processed on the project was not required to be reviewed and approved by the CRO	Moderate	1.1.a. Recommendation for Chuck Tarantino, Assistant Vice President of OGCA: a. Ensure ePars for employees paid on sponsored projects receive the appropriate approvals.	1a. The Office of Grants and Contracts Administration contacted Information Technology Shared Services to make them aware of this issue. Information Technology Shared Services migrated a code change to ePAR on Thursday night, October18, 2018. On October 19, 2018, the Office of Grants and Contracts Administration confirmed with Donna Asher, Associate Vice Chancellor for Finance and Administration that the approval workflow in this type of personnel action now includes the College Research Officer.	Lauren Buchanan, Senior Director, Office of Grants and Contracts Administration	11/21/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2019	18-022 HSC	Governance and Regulatory Compliance	Effort Reporting Process	UNTHSC	1. Policies & Procedures UNTHSC Grant Management Policies, Chapter 13 have not been updated to reflect changes in accordance to the Federal Regulations and National Institution of Health (NIH) policies. Specifically, • The policies reference the previous Office of Management and Budget (OMB) A-21, A-110 and A-133 circulars and have not been updated since the new OMB Uniform Guidance (A-81 Circular for the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards) took effect. On December 26, 2014 OMB Uniform Guidance went into effect eliminating eight OMB Circulars including A-21, A-110 and A-133. The new OMB Uniform Guidance supersedes and streamlines requirement of the previous OMB circulars in an effort to reduce the administrative burden on award recipients and, at the same time, guard against the risk of waste and misuse of federal funds. • NIH policy amendment of 2011 in regards to "Revised Multiple Program Director(s)/Principal Investigator(s) Policy to Allow Change with Prior Approval" is not incorporated in the respective UNTHSC 13.124 for Multiple Principal Investigators policy.	High	1.1.a. Recommendations for the Executive Director of Sponsored Programs: a. Work with the Office of Compliance to review, update and streamline the UNTHSC Grants Management policies.	1a. The Office of Sponsored Programs will update existing policies to correct statutory citations by December 31, 2018. The Office of Sponsored Programs will work with the Office of Compliance to review, update, and streamline the UNTHSC Grants Management policies. Contingent upon legal sufficiency review being completed within 30 days of submission to the Office of General Counsel, the target completion date for OSP policy updates is December 31, 2019.	Andrea Anderson, Executive Director of Sponsored Programs	12/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-410 UNT	Governance and Regulatory Compliance	Home Instruction for Parents of Preschool Youngsters (HIPPY)	UNT	1. Purchasing Card Expenses Purchasing card expenses under the Texas HIPPY Corps Initiative project were not consistently reconciled or approved, and in some cases, contained unsupported expenses. Internal Audit reviewed documented approvals and support for fifty (50) project expenditures made between the period of October 2017 and June 2018. All expenses in the sample met the intent of the project's scope of work, however many layers of approval were missing, a tip was paid, and an itemized receipt was omitted. In the sample of fifty (50) project expenditures, thirty four (34) were made using a purchasing card. All issues noted below were found within the thirty four (34) purchases made using the purchasing card. Internal Audit found an issue with 100% of the sample taken of purchasing card purchases, namely: • Thirty four (34) purchases without Principal Investigator approval, • Twenty four (24) purchases without grant research officer approval, • Eight (8) purchases without reconciler approval, • Five (5) purchases without cardholder monthly statement approval, • One (1) tip paid on food delivery purchases totaling $128.13, and • One (1) group food purchase for $1,877.77 without an itemized receipt.	High	1.1.a. Recommendations for DeeAnna Oliveira, Senior Research Analyst, College of Education: a. Move unallowable costs from the sponsored project to an appropriate departmental account.	1a. We agree with the recommendation. DeeAnna Oliveira will remove all identified unallowable costs via a Cost Transfer in conjunction with Shea Chester of OGCA. It is a two-step process, which requires the paperwork to be filled out by the SRA (DeeAnna Oliveira) with the charges and appropriate alternative chartstring to be identified, and then processed and posted to the General Ledger by OGCA (Shea Chester).	DeeAnna Oliveira, Sr. Research Analyst, College of Education	10/12/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-410 UNT	Governance and Regulatory Compliance	Home Instruction for Parents of Preschool Youngsters (HIPPY)	UNT	1. Purchasing Card Expenses Purchasing card expenses under the Texas HIPPY Corps Initiative project were not consistently reconciled or approved, and in some cases, contained unsupported expenses. Internal Audit reviewed documented approvals and support for fifty (50) project expenditures made between the period of October 2017 and June 2018. All expenses in the sample met the intent of the project's scope of work, however many layers of approval were missing, a tip was paid, and an itemized receipt was omitted. In the sample of fifty (50) project expenditures, thirty four (34) were made using a purchasing card. All issues noted below were found within the thirty four (34) purchases made using the purchasing card. Internal Audit found an issue with 100% of the sample taken of purchasing card purchases, namely: • Thirty four (34) purchases without Principal Investigator approval, • Twenty four (24) purchases without grant research officer approval, • Eight (8) purchases without reconciler approval, • Five (5) purchases without cardholder monthly statement approval, • One (1) tip paid on food delivery purchases totaling $128.13, and • One (1) group food purchase for $1,877.77 without an itemized receipt.	High	1.1.b. Recommendations for DeeAnna Oliveira, Senior Research Analyst, College of b. Review every purchasing card transaction for compliance with the sponsor's scope of work and budget, PI approval, and that the expense is an allowable cost.	1b. We agree with the recommendation. The Business Service Center at UNT is currently transitioning the pcard process to the new Concur system. It is our understanding that the new system will allow for review of all purchasing card transactions with all associated receipts attached within the monthly pcard report. This new system is supposed to allow the SRA to review all purchased items and approve each line item for purchases made within the college on sponsored grant funding. Concur also allows for a segregation of roles, whereby each transaction will route to the appropriate approver prior to posting on the GL. This should alleviate purchases being posted by BSC without the appropriate grant review and approval. To date, the Pcard Approver training has not been developed by BSC. As the training is made available, all appropriate COE staff will attend the pcard approver training to ensure that we are compliant with UNT policy and procedure. We will work in conjunction with the BSC Pcard Supervisor and OGCA to evaluate the roles and responsibilities as we move forward with implementing this new system (creating proxies for approval by appropriate approvers while out of town, ensuring timely response, working within UNT deadlines, etc...). Glen Nakata, Associate Dean for Finance & Administration and DeeAnna Oliveira, Senior Research Analyst for College of Education attending the basic Concur Pcard User upgrade training on Wednesday, October 3, 2018.	DeeAnna Oliveira, Sr. Research Analyst, College of Education	2/28/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-410 UNT	Governance and Regulatory Compliance	Home Instruction for Parents of Preschool Youngsters (HIPPY)	UNT	1. Purchasing Card Expenses Purchasing card expenses under the Texas HIPPY Corps Initiative project were not consistently reconciled or approved, and in some cases, contained unsupported expenses. Internal Audit reviewed documented approvals and support for fifty (50) project expenditures made between the period of October 2017 and June 2018. All expenses in the sample met the intent of the project's scope of work, however many layers of approval were missing, a tip was paid, and an itemized receipt was omitted. In the sample of fifty (50) project expenditures, thirty four (34) were made using a purchasing card. All issues noted below were found within the thirty four (34) purchases made using the purchasing card. Internal Audit found an issue with 100% of the sample taken of purchasing card purchases, namely: • Thirty four (34) purchases without Principal Investigator approval, • Twenty four (24) purchases without grant research officer approval, • Eight (8) purchases without reconciler approval, • Five (5) purchases without cardholder monthly statement approval, • One (1) tip paid on food delivery purchases totaling $128.13, and • One (1) group food purchase for $1,877.77 without an itemized receipt.	High	1.2.a.Recommendations for Dr. Robin Henson, Department Chair, Educational Psychology: a. Establish segregation of duties by naming individuals by role and requiring their approval on purchasing card purchases, specifically: • Cardholder, • Reconciler, • ProjID approver, and • Grant-level approver.	2a. We agree with the recommendation. We will assign duties related to purchasing card approvals that reflect segregated responsibilities and accountability. The roles will be: • Cardholder: Nicole Schopen, Administrative Coordinator • Reconciler: Adriana Trevino, Project Director • ProjID Approver: Dr. Wendy Middlemiss, PI • Grant-level Approver: DeeAnna Oliveira, COE Senior Research Analyst When Adriana Trevino becomes a cardholder, she will then flip roles with Nicole Schopen who will become her reconciler.	Dr. Wendy Middlemiss, PI and Associate Professor	2/28/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2019	18-410 UNT	Governance and Regulatory Compliance	Home Instruction for Parents of Preschool Youngsters (HIPPY)	UNT	1. Purchasing Card Expenses Purchasing card expenses under the Texas HIPPY Corps Initiative project were not consistently reconciled or approved, and in some cases, contained unsupported expenses. Internal Audit reviewed documented approvals and support for fifty (50) project expenditures made between the period of October 2017 and June 2018. All expenses in the sample met the intent of the project's scope of work, however many layers of approval were missing, a tip was paid, and an itemized receipt was omitted. In the sample of fifty (50) project expenditures, thirty four (34) were made using a purchasing card. All issues noted below were found within the thirty four (34) purchases made using the purchasing card. Internal Audit found an issue with 100% of the sample taken of purchasing card purchases, namely: • Thirty four (34) purchases without Principal Investigator approval, • Twenty four (24) purchases without grant research officer approval, • Eight (8) purchases without reconciler approval, • Five (5) purchases without cardholder monthly statement approval, • One (1) tip paid on food delivery purchases totaling $128.13, and • One (1) group food purchase for $1,877.77 without an itemized receipt.	High	1.2.b. Recommendations for Dr. Robin Henson, Department Chair, Educational Psychology: b. Ensure that all parties in the purchasing card process receive training to gain an understanding of the University expectations and State requirements.	2b. We agree with the recommendation. We will ensure that all parties in the purchasing card process will receive training so they may execute the process according to University expectations and State requirements. Documentation of training completion will be kept on file in the HIPPY office. As training from BSC is made available, all appropriate COE staff will attend the pcard approver training to ensure that we are compliant with UNT policy and procedure. We will work in conjunction with the BSC Pcard Supervisor and OGCA to evaluate the roles and responsibilities as we move forward with implementing this new system (creating proxies for approval by appropriate approvers while out of town, ensuring timely response, working within UNT deadlines, etc...).	Adriana Trevino, Project Director	2/28/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-410 UNT	Governance and Regulatory Compliance	Home Instruction for Parents of Preschool Youngsters (HIPPY)	UNT	2. IT Assets Many IT assets under the HIPPY program could not be located, and most were outdated or no longer operational. The Department of Educational Psychology had 250 assets during the April 2018 Annual Physical Inventory. Thirty-three assets were identified as belonging to the HIPPY program, of which ten were at an offsite location with subcontracted entities. Internal Audit visited all locations and twenty-two assets were located. However, one-third (11 of 33) of the IT assets could not be located. Almost all of the machines that could not be found were outdated. Specifically of the 11 that could not be located, 9 were more than 6 years old.	High	2.1.a. Recommendations for Dr. Robin Henson, Department Chair, Educational Psychology: a. Ensure that the Asset Coordinator for the Department of Educational Psychology updates assets in the central EIS database to properly reflect the custodian and location for all assets belonging to the HIPPY program.	1a. We agree with the recommendation. We will ensure that the central EIS database is updated to reflect the custodian and location for all assets belonging to the HIPPY program. Adriana Trevino will supervise a process that itemizes all HIPPY assets and documents: (a) the name of the asset owner, (b) physical location/address of the asset, (c) a picture of the asset with the inventory identification tag number and an associated date if it cannot be physically seen. Adriana Trevino will provide this information to Alecia Adams, EPSY Administrative Coordinator, who will update the database.	Adriana Trevino, Project Director	4/30/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-410 UNT	Governance and Regulatory Compliance	Home Instruction for Parents of Preschool Youngsters (HIPPY)	UNT	2. IT Assets Many IT assets under the HIPPY program could not be located, and most were outdated or no longer operational. The Department of Educational Psychology had 250 assets during the April 2018 Annual Physical Inventory. Thirty-three assets were identified as belonging to the HIPPY program, of which ten were at an offsite location with subcontracted entities. Internal Audit visited all locations and twenty-two assets were located. However, one-third (11 of 33) of the IT assets could not be located. Almost all of the machines that could not be found were outdated. Specifically of the 11 that could not be located, 9 were more than 6 years old.	High	2.1.b. Recommendations for Dr. Robin Henson, Department Chair, Educational Psychology: b. Ensure assets that are not found are properly recorded per State of Texas requirements, including the completion of: • Texas Comptroller of Public Accounts Form 74-194 Missing, Damaged, or Stolen Property Report, and • UNT Missing Property Investigation Statement.	1b. We agree with the recommendation. We will ensure that all assets that are not found during the annual inventory process will be properly recorded with the appropriate forms completed. Adriana Trevino will supervise the process and completion of the forms. She will provide them to Alecia Adams who will verify completion and submission.	Adriana Trevino, Project Director	4/30/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-410 UNT	Governance and Regulatory Compliance	Home Instruction for Parents of Preschool Youngsters (HIPPY)	UNT	2. IT Assets Many IT assets under the HIPPY program could not be located, and most were outdated or no longer operational. The Department of Educational Psychology had 250 assets during the April 2018 Annual Physical Inventory. Thirty-three assets were identified as belonging to the HIPPY program, of which ten were at an offsite location with subcontracted entities. Internal Audit visited all locations and twenty-two assets were located. However, one-third (11 of 33) of the IT assets could not be located. Almost all of the machines that could not be found were outdated. Specifically of the 11 that could not be located, 9 were more than 6 years old.	High	2.1.c. Recommendations for Dr. Robin Henson, Department Chair, Educational Psychology c. Work with UNT Property Management to wipe data and surplus machines that have exceeded their useful life.	1c. We agree with the recommendation. We will coordinate with the HIPPY and COE Tech Offices to identify machines that have exceeded their useful life and process them to be wiped and placed into surplus. Alecia Adams will supervise this process as supported by Adriana Trevino. Once qualifying machines are identified, Adriana Trevino will develop and supervise a plan for gathering them so they can be processed in time.	Alecia Adams, EPSY Administrative Coordinator	4/30/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-410 UNT	Governance and Regulatory Compliance	Home Instruction for Parents of Preschool Youngsters (HIPPY)	UNT	2. IT Assets Many IT assets under the HIPPY program could not be located, and most were outdated or no longer operational. The Department of Educational Psychology had 250 assets during the April 2018 Annual Physical Inventory. Thirty-three assets were identified as belonging to the HIPPY program, of which ten were at an offsite location with subcontracted entities. Internal Audit visited all locations and twenty-two assets were located. However, one-third (11 of 33) of the IT assets could not be located. Almost all of the machines that could not be found were outdated. Specifically of the 11 that could not be located, 9 were more than 6 years old.	High	2.1.d. Recommendations for Dr. Robin Henson, Department Chair, Educational Psychology: d. During the annual inventory process, ensure that a visual confirmation is performed for all HIPPY assets via either in-person observation or a dated photo that shows the asset tag.	1d. We agree with the recommendation. We will develop a process by which a visual confirmation of all HIPPY assets is performed either in-person or via a dated picture that includes the inventory identification tag number. Alecia Adams will supervise the development of this process and work directly with Adriana Trevino on the most efficient ways to execute it within HIPPY.	Alecia Adams, EPSY Administrative Coordinator	4/30/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-410 UNT	Governance and Regulatory Compliance	Home Instruction for Parents of Preschool Youngsters (HIPPY)	UNT	3. Publicized Funding Source The funding source was inaccurate for five sponsored projects on the Awards Report. During the course of the review, it was noted that a HIPPY project receiving Federal flow-through funds was listed as receiving funds from a not-for-profit source on the Awards Report located on the public-facing website for the Office of Grants & Contract Administration (OGCA). As of July 2018, a download of the current awards-to-date report from the OGCA website listed project GF40065 has a non-profit funding source although it was a federal flow-through project. Upon further review, four additional projects were identified with an incorrect funding type. In consultation with OGCA, it was determined the project funding source was correctly identified in the central EIS database, however the web-based report contained a programming error on the extraction of the sponsor type field. OGCA management also confirmed that, to their knowledge, no external parties rely on this report for decision-making and external reporting does not rely on data from this report. The five sponsored projects found with an inaccurate funding source are as follows: See Audit Report for Table	Moderate	3.1.a. Recommendation for Chuck Tarantino, Assistant Vice President, Office of Grants & Contracts Administration: a. Identify and correct the issue regarding the sponsor funding type field on the Awards Report available for download from the OGCA website.	OGCA reviewed the funding source for the five identified projects. After completing our review, the year-to-date FY2018 Awards Excel file was updated as stated in the OGCA Action column in the table below. The annual web version of the report will also contain the updated funding source when it is published (expected by October 19, 2018). See Audit Report for Table OGCA will now incorporate a review of the funding source information into our procedures. Any identified issues will be corrected prior to publishing the report.	Lauren Buchanan, Senior Director, IT, Office of Grants and Contracts Administration	10/19/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-410 UNT	Governance and Regulatory Compliance	Home Instruction for Parents of Preschool Youngsters (HIPPY)	UNT	4. Effort Reporting A full turnover of staff and the recent changes in the program's effort reporting process created an environment for an increased risk of noncompliance around effort reporting. During the course of the review, the HIPPY project's principal investigator retired and all staff working on the project left the program. Just prior to the full turnover of staff, the process for tracking and confirming effort reporting was revised to strengthen controls and increase visibility for how the percentages were determined. Why the	Moderate	4.1.a.Recommendation for Chuck Tarantino, Assistant Vice President, Office of Grants & Contracts Administration: a. Provide OGCA training for all new employees with the HIPPY program on UNT's process for effort reporting, the PI's role and obligations, and retain certificates of completion that training was obtained.	The annual UNT online Effort Reporting training will be required of all new UNT employees with the HIPPY Program. The Assistant Vice President, OGCA will meet with the current HIPPY PI and staff to discuss the effort reporting process and to address any questions that they may have after completing the online training.	Chuck E. Tarantino, Assistant Vice President, Office of Grants and Contracts Administration	11/30/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-417 UNT	Governance and Regulatory Compliance	Kristin Farmer Autism Center	UNT	1. HIPAA Training Two employees from a random sample of 19 did not have verifiable HIPAA training. The Kristin Farmer Autism Center employs approximately 112 full time and part time employees. All employees are required to comply with HIPAA (Health Insurance Portability and Accountability Act). Random sampling was performed on 19 employees to verify HIPAA training was received. • Two new employees had not received training, however; • One employee was terminated and the employee file was archived; • Two employees' training could not be verified; • Fourteen employees were verified as receiving training	High	1.1.a. Recommendations for Executive Director of Kristin Farmer Autism Center: a. Strengthen controls on maintaining verifiable training in the KFAC employee files.	1a. Orientation procedures will now include a HIPAA completion certificate be placed in each employees file following training. Completed.	Kevin Callahan, Executive Director	10/19/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-417 UNT	Governance and Regulatory Compliance	Kristin Farmer Autism Center	UNT	1. HIPAA Training Two employees from a random sample of 19 did not have verifiable HIPAA training. The Kristin Farmer Autism Center employs approximately 112 full time and part time employees. All employees are required to comply with HIPAA (Health Insurance Portability and Accountability Act). Random sampling was performed on 19 employees to verify HIPAA training was received. • Two new employees had not received training, however; • One employee was terminated and the employee file was archived; • Two employees' training could not be verified; • Fourteen employees were verified as receiving training	High	1.1.b. Recommendations for Executive Director of Kristin Farmer Autism Center: b. Review all employee files for verifiable HIPAA training documentation.	1b. All employee files are being reviewed for a signed orientation acknowledgement sheet. If the employee checked the box under "Protected Health Information", a HIPAA training completion certificate for their employee file will be created by 10/26/18.	Kevin Callahan, Executive Director	10/26/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-417 UNT	Governance and Regulatory Compliance	Kristin Farmer Autism Center	UNT	1. HIPAA Training Two employees from a random sample of 19 did not have verifiable HIPAA training. The Kristin Farmer Autism Center employs approximately 112 full time and part time employees. All employees are required to comply with HIPAA (Health Insurance Portability and Accountability Act). Random sampling was performed on 19 employees to verify HIPAA training was received. • Two new employees had not received training, however; • One employee was terminated and the employee file was archived; • Two employees' training could not be verified; • Fourteen employees were verified as receiving training	High	1.1.c. Recommendations for Executive Director of Kristin Farmer Autism Center: c. Ensure all employees have received HIPAA training and document the training.	1c. Create and maintain a training roster for all new staff orientations, and create a certificate of completion of HIPAA training for all staff in attendance to be filed in KFAC employee files. For employees with no record of HIPAA training, require attendance at a mandated HIPAA training session no later than 11/16/2018.	Kevin Callahan, Executive Director	11/16/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-417 UNT	Governance and Regulatory Compliance	Kristin Farmer Autism Center	UNT	2. Cash Handling Training Two Cash Handling student workers had not attended cash control training. There are three full time employees and two part-time student employees who have cash handling authority in the Kristin Farmer Autism Center (KFAC.) The three full time employees had received cash control training while the two students had not received the training.	High	2.1.a.Recommendations for Executive Director of Kristin Farmer Autism Center: a. Suspend the two students' cash handling responsibilities until they have completed cash handling training.	1a. Cash handling responsibilities were suspended. We scheduled a "Cash Handling" training session with the Executive Director of Asset Protection to be completed by all student workers out of compliance no later than 11/30/2018.	Kevin Callahan, Executive Director	11/30/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-417 UNT	Governance and Regulatory Compliance	Kristin Farmer Autism Center	UNT	2. Cash Handling Training Two Cash Handling student workers had not attended cash control training. There are three full time employees and two part-time student employees who have cash handling authority in the Kristin Farmer Autism Center (KFAC.) The three full time employees had received cash control training while the two students had not received the training.	High	2.1.b. Recommendations for Executive Director of Kristin Farmer Autism Center: b. Review and strengthen cash handling training procedures to ensure all individuals handling cash have received cash handling training.	1b. The KFAC Human Resources representative has added "Cash Handling" training to the KFAC's new hire tracking tool in order to ensure that newly hired staff are scheduled to receive this training when appropriate. Completed 10/22/2018	Kevin Callahan, Executive Director	10/22/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-417 UNT	Governance and Regulatory Compliance	Kristin Farmer Autism Center	UNT	3. Check Endorsement Check payments received by reception personnel are not endorsed with deposit stamp when received by individual clients. The KFAC Receipt of Payments for Services does not provide a step to endorse checks (stamp the back of check with deposit stamp) received by individual customers. The back of the check is deposit stamped when received by the Medical coding and Billing Specialist. However, when a check is received through Postal Service there is a step to stamp back of check with deposit stamp.	High	3.1.a. Recommendations for Executive Director of Kristin Farmer Autism Center: a. Amend the Receipt of Payments for Services Policy Logistics manual with "stamp back of check with deposit stamp" at the time of receipt of payment.	1a. Action 10/19/18: The KFAC policy manual will be amended to include the steps for endorsing checks. A KFAC endorsement stamp has been provided for use by authorized front desk reception staff. Completed 10/26/2018	Kevin Callahan, Executive Director	10/26/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-417 UNT	Governance and Regulatory Compliance	Kristin Farmer Autism Center	UNT	3. Check Endorsement Check payments received by reception personnel are not endorsed with deposit stamp when received by individual clients. The KFAC Receipt of Payments for Services does not provide a step to endorse checks (stamp the back of check with deposit stamp) received by individual customers. The back of the check is deposit stamped when received by the Medical coding and Billing Specialist. However, when a check is received through Postal Service there is a step to stamp back of check with deposit stamp.	High	3.1.b. Recommendations for Executive Director of Kristin Farmer Autism Center: b. Ensure all individuals handling cash receive training to endorse checks upon receipt.	1b. Action 10/22/2018: Add 'check endorsement' step to front desk cash handling processes; Conduct related training with authorized front desk cash handling personnel. Completed 10/26/2018	Kevin Callahan, Executive Director	10/26/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-417 UNT	Governance and Regulatory Compliance	Kristin Farmer Autism Center	UNT	4. Separation of Duties The Medical Billing and Coding Specialist collects the mail and opens mail that contain insurance payment checks. There is no separation of duties from receiving payments in the mail, maintaining documentation, preparing deposits and reconciling records. The Medical Billing and Coding Specialist performs all of the above.	High	4.1.a. Recommendations for Executive Director of Kristin Farmer Autism Center: a. Develop and establish a procedure to ensure a separation of duties when payments are received by mail.	1a. Developed and established a new procedure to require a second administrative staff person to collect and open daily mail, add all checks to a daily check log, and then deliver the log and all checks to the Medical Billing and Coding Specialist for deposit. Complete by 10/26/2018	Kevin Callahan, Executive Director	10/26/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-417 UNT	Governance and Regulatory Compliance	Kristin Farmer Autism Center	UNT	5. Business Continuity Plan A Business Continuity Plan exists in parts, but not in one consolidated manual. Kristin Farmer Autism Center has several process and procedures manual for different tasks. These manuals explain how to perform the different tasks and one the Recording Client Services Backup provides procedures should this system go "off line."	Moderate	5.1.a. Recommendations for Executive Director of Kristin Farmer Autism Center: a. Develop a complete written Business Continuity Plan for mission critical resources.	1a. Will develop a comprehensive written Business Continuity Plan for mission critical resources by November 30, 2018.	Kevin Callahan, Executive Director	11/30/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-417 UNT	Governance and Regulatory Compliance	Kristin Farmer Autism Center	UNT	5. Business Continuity Plan A Business Continuity Plan exists in parts, but not in one consolidated manual. Kristin Farmer Autism Center has several process and procedures manual for different tasks. These manuals explain how to perform the different tasks and one the Recording Client Services Backup provides procedures should this system go "off line."	Moderate	5.1.b.Recommendations for Executive Director of Kristin Farmer Autism Center: b. Review the UNT Security Handbook to further understand any other compliance requirements.	1b. The KFAC's Senior Administrative Coordinator will attain a copy of the UNT Security Handbook; All KFAC executive staff will review the UNT Security Handbook by November 9, 2018 in order to fully understand all relevant compliance requirements.	Kevin Callahan, Executive Director	11/9/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-417 UNT	Governance and Regulatory Compliance	Kristin Farmer Autism Center	UNT	5. Business Continuity Plan A Business Continuity Plan exists in parts, but not in one consolidated manual. Kristin Farmer Autism Center has several process and procedures manual for different tasks. These manuals explain how to perform the different tasks and one the Recording Client Services Backup provides procedures should this system go "off line."	Moderate	5.1.C.Recommendations for Executive Director of Kristin Farmer Autism Center: c. Develop a process and procedure to annually test the Business Continuity Plan+LL1930	1c. Will plan and conduct an annual test of the KFAC's Business Continuity Plan in coordination with the Executive leadership retreat. The first test will occur by December 21, 2018.	Kevin Callahan, Executive Director	12/21/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-005 SYS	Governance and Regulatory Compliance	Investments Audit	UNT System	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A
Internal	UNT System Internal Audit	Fiscal Year 2019	19-002 UNT	Governance and Regulatory Compliance	President's Expenditure Review	UNT	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-003 HSC	Governance and Regulatory Compliance	President's Expenditure Review	UNTHSC	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A
Internal	UNT System Internal Audit	Fiscal Year 2019	19-004 DAL	Governance and Regulatory Compliance	President's Expenditure Review	UNT Dallas	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-411 UNT	Research	HIPPY Management Advisory Services Summary	UNT	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A
Internal	UNT System Internal Audit	Fiscal Year 2019	19-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	1. Temporary Automobile and Housing Allowances

A manual process breakdown in identifying off-cycle payroll payments for 'Additional Pay' resulted in an overpayment to the Chancellor for temporary automobile and housing allowances. In accordance with her employment agreement, the Chancellor was entitled to receive temporary allowances of $800.00 per month for an automobile and $3,000.00 per month for housing for the first three months of her employment, to be paid through the UNT Payroll System.
During our review of payroll payments for FY 2018, we noted an untimely submission of the Chancellor's Electronic Payroll Action Request (ePar) for these allowances, which required an off-cycle payroll payment. Currently, PeopleSoft is not configured to automatically deduct any off-cycle payroll payments for 'Additional Pay' from the total amount scheduled to be paid on the employee's ePar. Therefore, UNT System Controller Operations department must manually identify any off-cycle payroll payments for 'Additional Pay' and update the total amount in the system.
Although the ePar was set up in accordance with the Chancellor's employment contract; the off-cycle payroll payment resulted in a total gross overpayment of $2,936.36. This amount includes applicable federal taxes that would been withheld on behalf of the Chancellor and result in an overpayment to the IRS. The taxes are paid to the IRS on behalf of the employee which is an economic benefit to the employee. | High | 1. Recommendations for the Vice Chancellor of Finance:

1.1.a. Work with the Chancellor to obtain reimbursement of the payroll overpayments in the amount of $2,936.36. | 1a. Management agrees with this recommendation and fully implemented prior to responding to the audit. The Chancellor reimbursed the UNT System for the overpayment out of her salary payment made on December 3, 2018. | Gary Rahlfs, Vice Chancellor of Finance | 12/3/2018 | Closed |

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	1. Temporary Automobile and Housing Allowances A manual process breakdown in identifying off-cycle payroll payments for 'Additional Pay' resulted in an overpayment to the Chancellor for temporary automobile and housing allowances. In accordance with her employment agreement, the Chancellor was entitled to receive temporary allowances of $800.00 per month for an automobile and $3,000.00 per month for housing for the first three months of her employment, to be paid through the UNT Payroll System. During our review of payroll payments for FY 2018, we noted an untimely submission of the Chancellor's Electronic Payroll Action Request (ePar) for these allowances, which required an off-cycle payroll payment. Currently, PeopleSoft is not configured to automatically deduct any off-cycle payroll payments for 'Additional Pay' from the total amount scheduled to be paid on the employee's ePar. Therefore, UNT System Controller Operations department must manually identify any off-cycle payroll payments for 'Additional Pay' and update the total amount in the system. Although the ePar was set up in accordance with the Chancellor's employment contract; the off-cycle payroll payment resulted in a total gross overpayment of $2,936.36. This amount includes applicable federal taxes that would been withheld on behalf of the Chancellor and result in an overpayment to the IRS. The taxes are paid to the IRS on behalf of the employee which is an economic benefit to the employee.	High	1. Recommendations for the Vice Chancellor of Finance: 1.1.b. Ensure internal payroll records are corrected.	1b. Management agrees with this recommendation and fully implemented prior to responding to the audit. The Controller Office updated all internal payroll records effected by this overpayment.	Gary Rahlfs, Vice Chancellor of Finance	12/3/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	1. Temporary Automobile and Housing Allowances A manual process breakdown in identifying off-cycle payroll payments for 'Additional Pay' resulted in an overpayment to the Chancellor for temporary automobile and housing allowances. In accordance with her employment agreement, the Chancellor was entitled to receive temporary allowances of $800.00 per month for an automobile and $3,000.00 per month for housing for the first three months of her employment, to be paid through the UNT Payroll System. During our review of payroll payments for FY 2018, we noted an untimely submission of the Chancellor's Electronic Payroll Action Request (ePar) for these allowances, which required an off-cycle payroll payment. Currently, PeopleSoft is not configured to automatically deduct any off-cycle payroll payments for 'Additional Pay' from the total amount scheduled to be paid on the employee's ePar. Therefore, UNT System Controller Operations department must manually identify any off-cycle payroll payments for 'Additional Pay' and update the total amount in the system. Although the ePar was set up in accordance with the Chancellor's employment contract; the off-cycle payroll payment resulted in a total gross overpayment of $2,936.36. This amount includes applicable federal taxes that would been withheld on behalf of the Chancellor and result in an overpayment to the IRS. The taxes are paid to the IRS on behalf of the employee which is an economic benefit to the employee.	High	1. Recommendations for the Vice Chancellor of Finance: 1.1.c. Work with Information Technology Shared Services (ITSS) to automatically configure off-cycle payments for 'Additional Pay'	1c. Management agrees with this recommendation and fully implemented prior to responding to the audit. This issue was not caught because of a failed manual control handled by the payroll team. The Controller Office evaluated the technology needs to configure the off-cycle payment to be handled automatically. This will require significant effort to implement and would not be beneficial based on the requirements and cost of the custom configuration. This issue was not discover because of a control step being missed in the month payroll process. The Controller Office discussed this with the payroll team to ensure the controls are now being followed appropriately to properly prevent this type of overpayment.	Gary Rahlfs, Vice Chancellor of Finance	12/3/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	1. Temporary Automobile and Housing Allowances A manual process breakdown in identifying off-cycle payroll payments for 'Additional Pay' resulted in an overpayment to the Chancellor for temporary automobile and housing allowances. In accordance with her employment agreement, the Chancellor was entitled to receive temporary allowances of $800.00 per month for an automobile and $3,000.00 per month for housing for the first three months of her employment, to be paid through the UNT Payroll System. During our review of payroll payments for FY 2018, we noted an untimely submission of the Chancellor's Electronic Payroll Action Request (ePar) for these allowances, which required an off-cycle payroll payment. Currently, PeopleSoft is not configured to automatically deduct any off-cycle payroll payments for 'Additional Pay' from the total amount scheduled to be paid on the employee's ePar. Therefore, UNT System Controller Operations department must manually identify any off-cycle payroll payments for 'Additional Pay' and update the total amount in the system. Although the ePar was set up in accordance with the Chancellor's employment contract; the off-cycle payroll payment resulted in a total gross overpayment of $2,936.36. This amount includes applicable federal taxes that would been withheld on behalf of the Chancellor and result in an overpayment to the IRS. The taxes are paid to the IRS on behalf of the employee which is an economic benefit to the employee.	High	1. Recommendations for the Vice Chancellor of Finance: 1.1.d. Identify and review all additional employees with off-cycle payments for 'Additional Pay' for calendar year 2018 – current to determine whether employees were appropriately compensated and make necessary corrections.	1d. Management agrees with this recommendation and fully implemented prior to responding to the audit. The Controller Office reviewed all additional payments that included an off-cycle payment for calendar year 2018. There was one additional overpayment found in that review and that overpayment was collected in the December 3, 2018 payroll process. The Controller Office also corrected all payroll records related to this overpayment as well.	Gary Rahlfs, Vice Chancellor of Finance	12/3/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	2. Personal Taxable Benefit The Chancellor's employment agreement and IRS Guidelines were not followed. Specifically, a temporary travel allowance was not accounted for as a personal taxable benefit, resulting in an incorrect imputed income on the Chancellor's W-2 Form. The Chancellor was entitled to receive up to twelve round trip airfares to/from Virginia for family and personal business travel during the first twelve months of her employment. In accordance with the employment agreement and IRS Guidelines, this is a taxable benefit to the Chancellor. These travel expenditures were not properly coded in PeopleSoft, and as a result were not accounted for as imputed income to the Chancellor in Tax Calendar Year 2017 and 2018. When imputed income is not included as a taxable income, the federal tax withholding amounts are not calculated appropriately.	High	2. Recommendations for the Vice Chancellor of Finance: 2.1.a. Identify all twelve personal airfares reimbursed to the Chancellor which were documented on the travel voucher as 'trip home' or 'personal/family business' and ensure imputed income is recognized in PeopleSoft.	2a. Management agrees with this recommendation and fully implemented prior to responding to the audit. The Controller Office made sure the travel team is aware to check for personal travel in paper vouchers and to notify the payroll team when personal travel is reimbursed so that imputed income can be recognized. Also, the travel team is implementing Concur travel for future travel. This system comes with a configuration to also allow the traveler to identify specific expenses as personal. These two steps will help prevent this issue from occurring in the future.	Gary Rahlfs, Vice Chancellor of Finance	12/7/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	2. Personal Taxable Benefit The Chancellor's employment agreement and IRS Guidelines were not followed. Specifically, a temporary travel allowance was not accounted for as a personal taxable benefit, resulting in an incorrect imputed income on the Chancellor's W-2 Form. The Chancellor was entitled to receive up to twelve round trip airfares to/from Virginia for family and personal business travel during the first twelve months of her employment. In accordance with the employment agreement and IRS Guidelines, this is a taxable benefit to the Chancellor. These travel expenditures were not properly coded in PeopleSoft, and as a result were not accounted for as imputed income to the Chancellor in Tax Calendar Year 2017 and 2018. When imputed income is not included as a taxable income, the federal tax withholding amounts are not calculated appropriately.		2. Recommendations for the Vice Chancellor of Finance: 2.1.b. Ensure internal payroll records are corrected. Reflect any corrections for the Tax Calendar Year 2017 in the W-2c Form.	2b. Management agrees with this recommendation and fully implemented prior to responding to the audit. The Controller Office corrected this information on December 6, 2018 and submitted to the IRS that same day.	Gary Rahlfs, Vice Chancellor of Finance	12/7/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	2. Personal Taxable Benefit The Chancellor's employment agreement and IRS Guidelines were not followed. Specifically, a temporary travel allowance was not accounted for as a personal taxable benefit, resulting in an incorrect imputed income on the Chancellor's W-2 Form. The Chancellor was entitled to receive up to twelve round trip airfares to/from Virginia for family and personal business travel during the first twelve months of her employment. In accordance with the employment agreement and IRS Guidelines, this is a taxable benefit to the Chancellor. These travel expenditures were not properly coded in PeopleSoft, and as a result were not accounted for as imputed income to the Chancellor in Tax Calendar Year 2017 and 2018. When imputed income is not included as a taxable income, the federal tax withholding amounts are not calculated appropriately.	High	2. Recommendations for the Vice Chancellor of Finance: 2.1.c. Provide the Chancellor a detail spreadsheet explaining the reasons for a corrected W-2 Form for IRS filings.	2c. Management agrees with this recommendation and fully implemented prior to responding to the audit. This information was submitted to the Chancellor on December 7, 2018.	Gary Rahlfs, Vice Chancellor of Finance	12/7/2018	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2019	19-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	2. Personal Taxable Benefit The Chancellor's employment agreement and IRS Guidelines were not followed. Specifically, a temporary travel allowance was not accounted for as a personal taxable benefit, resulting in an incorrect imputed income on the Chancellor's W-2 Form. The Chancellor was entitled to receive up to twelve round trip airfares to/from Virginia for family and personal business travel during the first twelve months of her employment. In accordance with the employment agreement and IRS Guidelines, this is a taxable benefit to the Chancellor. These travel expenditures were not properly coded in PeopleSoft, and as a result were not accounted for as imputed income to the Chancellor in Tax Calendar Year 2017 and 2018. When imputed income is not included as a taxable income, the federal tax withholding amounts are not calculated appropriately.	High	2. Recommendations for the Vice Chancellor of Finance: 2.1.d. Retrain the UNT System Controller Operations - Accounts Payable team on the 'IRS Taxable Fringe Benefit Guide' to help ensure personal taxable fringe benefit reimbursements are accurately coded in PeopleSoft.	2d. Management agrees with this recommendation and fully implemented prior to responding to the audit. The Controller Office made sure the team is trained to review for personal reimbursements and handle appropriately.	Gary Rahlfs, Vice Chancellor of Finance	12/7/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	3.Travel Reimbursements The Chancellor's employment agreement and UNT System Travel Guidelines for calculating travel expense reimbursements were not followed, resulting in inaccurate travel expense reimbursements to the Chancellor. The Chancellor receives travel expense reimbursements for expenses incurred while traveling on official UNT System business. In addition, she receives reimbursement for reasonable and appropriate travel expenses incurred by her spouse for travel associated with official UNT System business where attendance is necessary and expected. However, the Chancellor was not entitled to receive mileage reimbursements within the Denton-Dallas-Fort Worth metropolitan area from October 9, 2017 to January 8, 2018 while receiving a temporary automobile allowance. During our review, we identified 7 out of 34 (21%) travel vouchers in which the travel expense reimbursements were incorrect. Specifically, a total of $924.37 in unallowable travel expenditures were reimbursed to the Chancellor. This amount included: • Mileage reimbursements of $643.23 during the first three months of the Chancellor's employment. • A duplicate reimbursement for the amount of $121.64 related to her spouse's airfare. • Per diem meal reimbursements of $159.50 without explanations while provided by the conference	Moderate	1. Recommendations for the Vice Chancellor of Finance: 1.1.a. Work with the Chancellor to obtain reimbursement of the travel overpayments in the amount of $924.37.	1a. Management agrees with this recommendation and fully implemented prior to responding to the audit. The Chancellor submitted reimbursement for the overpayments on November 26, 2018.	Gary Rahlfs, Vice Chancellor of Finance	11/26/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	3.Travel Reimbursements The Chancellor's employment agreement and UNT System Travel Guidelines for calculating travel expense reimbursements were not followed, resulting in inaccurate travel expense reimbursements to the Chancellor. The Chancellor receives travel expense reimbursements for expenses incurred while traveling on official UNT System business. In addition, she receives reimbursement for reasonable and appropriate travel expenses incurred by her spouse for travel associated with official UNT System business where attendance is necessary and expected. However, the Chancellor was not entitled to receive mileage reimbursements within the Denton-Dallas-Fort Worth metropolitan area from October 9, 2017 to January 8, 2018 while receiving a temporary automobile allowance. During our review, we identified 7 out of 34 (21%) travel vouchers in which the travel expense reimbursements were incorrect. Specifically, a total of $924.37 in unallowable travel expenditures were reimbursed to the Chancellor. This amount included: • Mileage reimbursements of $643.23 during the first three months of the Chancellor's employment. • A duplicate reimbursement for the amount of $121.64 related to her spouse's airfare. • Per diem meal reimbursements of $159.50 without explanations while provided by the conference	Moderate	1. Recommendations for the Vice Chancellor of Finance: 1.1.b. Re-train the UNT System Controller Operations - Accounts Payable team to ensure adequate explanation is provided by the traveler when meals are being requested for reimbursement while provided by the conference. If adequate explanation is not provided, ensure travel team requests additional information in order to process expenditures.	1b. Management agrees with this recommendation and fully implemented prior to responding to the audit. The Controller Office made sure the travel team is aware to check for proper meal reimbursements. Also, the travel team is implementing Concur travel for future travel. This system comes with a configuration to allow the traveler to identify which meals are provided during the trip for accurate calculations. These two steps will help prevent this issue from occurring in the future.	Gary Rahlfs, Vice Chancellor of Finance	11/26/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-001 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	3.Travel Reimbursements The Chancellor's employment agreement and UNT System Travel Guidelines for calculating travel expense reimbursements were not followed, resulting in inaccurate travel expense reimbursements to the Chancellor. The Chancellor receives travel expense reimbursements for expenses incurred while traveling on official UNT System business. In addition, she receives reimbursement for reasonable and appropriate travel expenses incurred by her spouse for travel associated with official UNT System business where attendance is necessary and expected. However, the Chancellor was not entitled to receive mileage reimbursements within the Denton-Dallas-Fort Worth metropolitan area from October 9, 2017 to January 8, 2018 while receiving a temporary automobile allowance. During our review, we identified 7 out of 34 (21%) travel vouchers in which the travel expense reimbursements were incorrect. Specifically, a total of $924.37 in unallowable travel expenditures were reimbursed to the Chancellor. This amount included: • Mileage reimbursements of $643.23 during the first three months of the Chancellor's employment. • A duplicate reimbursement for the amount of $121.64 related to her spouse's airfare. • Per diem meal reimbursements of $159.50 without explanations while provided by the conference.	Moderate	2. Recommendation for the Assistant to the Chancellor: 3.2.a. Ensure Chancellor's expenditure reimbursements are in accordance with the employment agreement and adequate support documentation/explanation are included with the voucher.	2a. Management agrees with this recommendation and fully implemented prior to responding to the audit. The Chancellor and Kay attended Concur travel training for handling reimbursements for the Chancellor's travel.	Kay Miles, Assistant to the Chancellor	11/19/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	1. Segregation of Duties not Defined or Evaluated: Segregation of Duties (SOD) is not documented. SOD interrelationships are not reviewed. Financial Services has not documented what constitutes SOD, and therefore what constitutes a violation of SOD. There is no automated solution in place to address SOD.	High	1. Recommendations for Financial Analysis and Planning: 1.1.a. Document an owner for the EIS FS SOD process.	1a. The FSS Team serves as Access Control Executives (ACEs) for Finance 1, meaning the FSS team serves as the data custodians for the finance module as defined by UNTS Information Security Policy2. FSS is the EIS process owner. FSS is responsible for applying SOD rules when granting access as defined by the data owner.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	1/23/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	1. Segregation of Duties not Defined or Evaluated: Segregation of Duties (SOD) is not documented. SOD interrelationships are not reviewed. Financial Services has not documented what constitutes SOD, and therefore what constitutes a violation of SOD. There is no automated solution in place to address SOD.	High	1. Recommendations for Financial Analysis and Planning: 1.1.b. Document what constitutes SOD for EIS FS processes.	1b. FSS will work with the data owners to identify what constitutes SOD for EIS FS processes.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	Exp. Imp. Date: 05/31/2019 Rev. Imp. Date: 02/29/2020	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	1. Segregation of Duties not Defined or Evaluated: Segregation of Duties (SOD) is not documented. SOD interrelationships are not reviewed. Financial Services has not documented what constitutes SOD, and therefore what constitutes a violation of SOD. There is no automated solution in place to address SOD.	High	1. Recommendations for Financial Analysis and Planning: 1.1.c. Partner with Information Technology Shared Services (ITSS) to identify and implement an automated solution to evaluate SOD. Work through the ITSS Governance process to address funding for obtaining an automated SOD solution.	1c. FSS will work with Finance leadership and ITSS to create a proposal for submission to the IT Priority and Planning (ITPP) committee to find a long term solution to Segregation of Duties (SOD).	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	5/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	1. Segregation of Duties not Defined or Evaluated: Segregation of Duties (SOD) is not documented. SOD interrelationships are not reviewed. Financial Services has not documented what constitutes SOD, and therefore what constitutes a violation of SOD. There is no automated solution in place to address SOD.	High	1. Recommendations for Financial Analysis and Planning: 1.1.d. Establish a procedure to evaluate the output of the SOD automated solution, and take appropriate action to mitigate or accept any conflicts identified.	1d. FSS will create procedures to address potential SOD violations/exceptions. The procedures will include remediation as necessary.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	Exp. Imp. Date: 05/31/2019 Rev. Imp. Date: 02/29/2020	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	1. Segregation of Duties not Defined or Evaluated: Segregation of Duties (SOD) is not documented. SOD interrelationships are not reviewed. Financial Services has not documented what constitutes SOD, and therefore what constitutes a violation of SOD. There is no automated solution in place to address SOD.	High	2. Recommendations for ITSS: 1.2.a. In partnership with EIS FS business owner (documented in 1a), purchase or obtain agreement to utilize an automated solution to analyze SOD on EIS FS systems. Solution should be able to evaluate down to the page level.	2a. Initially in FY17, a solution was identified, then funding was approved and made available by the UNTS CFO, however, final approval to proceed with the RFP, purchase and implementation was not provided by System Finance leadership for that fiscal year. A request was made by the UNT System Controller in the spring of 2017 to put the initiative on-hold until further business evaluations could be performed. The funding was utilized to purchase and implement other solutions to address additional information security recommendations from the Deloitte security assessment relative to EIS data concerns, which would have also required a request for funding in the future and did not exceed the available funds. ITSS will work with Financial Analysis and Planning to establish and submit a request for long-term solution for SOD.	Dorothy Flores, Executive Director, Enterprise Applications, IT Shared Services	5/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	1. Segregation of Duties not Defined or Evaluated: Segregation of Duties (SOD) is not documented. SOD interrelationships are not reviewed. Financial Services has not documented what constitutes SOD, and therefore what constitutes a violation of SOD. There is no automated solution in place to address SOD.	High	2. Recommendations for ITSS: 1.2.b. Establish a procedure with the business owner to execute the SOD evaluation, delivering the output to the SOD business owner.	2b. ITSS will work with System Finance leadership to establish procedures for routine SOD evaluations and delivery of the output. However, with the implementation of an SOD solution, the software is expected to deliver such functionality, which would be managed by the business owners, while the technology would be managed by IT Shared Services. ITSS will work with Financial Analysis and Planning to establish and submit a request for long-term solution for SOD.	Dorothy Flores, Executive Director, Enterprise Applications, IT Shared Services	5/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	2. Improper Approval Owners of information are not approving access. a. Owners of information are not required to approve an access request. The supervisor of a requestor serves as approver. This was the case in all 20 access requests tested by IA. ACEs do not have a list of owners who should approve EIS FS access. IA obtained a list of information owners from ITSS. ACEs were not aware this list existed. b. Also, once a person completes EIS ePro or Procurement training, they are granted access to these systems without further approval. The assumption is that if a person has been enrolled for training it has been approved by their manager. However, anyone at UNT can enroll in EIS ePro training without approval required. Even if the manager has approved training and system access, this does not constitute approval by the information owner.	High	1. Recommendations for Financial Analysis and Planning: 2.1.a. Obtain the list of information owners for areas of which FS ACEs grant access. Require approval from the information owners or their delegates prior to granting access.	1a. The list of information owners is published by ITSS on the information owner website1. FSS will review the listed owners for accuracy to ensure proper owners are contacted for permission. FSS will work with data owners to verify that the employee is seeking appropriate access and has fulfilled any prerequisite criteria prior to granting access.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	7/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	2. Improper Approval Owners of information are not approving access. a. Owners of information are not required to approve an access request. The supervisor of a requestor serves as approver. This was the case in all 20 access requests tested by IA. ACEs do not have a list of owners who should approve EIS FS access. IA obtained a list of information owners from ITSS. ACEs were not aware this list existed. b. Also, once a person completes EIS ePro or Procurement training, they are granted access to these systems without further approval. The assumption is that if a person has been enrolled for training it has been approved by their manager. However, anyone at UNT can enroll in EIS ePro training without approval required. Even if the manager has approved training and system access, this does not constitute approval by the information owner.	High	1. Recommendations for Financial Analysis and Planning: 2.1.b. After training, if a person requires access to the ePro or Procurement systems, owners must approve access to these systems.	1b. FSS will implement an electronic solution that will require signoff from the data owner as well as employee's supervisor to ensure the employee has fulfilled any prerequisite criteria and verify the privileges are appropriate prior to access being granted.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	7/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	3. Access Not Reviewed Owners are not reviewing access to their information. ACEs and EISSEC are the parties performing access reviews. They periodically review users with privileged access, terminations, and stale accounts. However, the access of all us	High	1. Recommendations for Financial Analysis and Planning: 3.1.a. Information owners should ensure access reviews are performed annually for all users in accordance with TAC 202.	1a. FSS will provide and require Information Owners to review annual reports that outline who has access to which roles for their area in accordance with TAC 202.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	3. Access Not Reviewed Owners are not reviewing access to their information. ACEs and EISSEC are the parties performing access reviews. They periodically review users with privileged access, terminations, and stale accounts. However, the access of all users is not reviewed and the data owner is not involved in these comprehensive reviews.	High	1. Recommendations for Financial Analysis and Planning: 3.1.b. Create procedures for executing access reviews for all users and remediating exceptions identified.	1b. FSS will develop procedures for executing access reviews for all Financial users.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	8/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	3. Access Not Reviewed Owners are not reviewing access to their information. ACEs and EISSEC are the parties performing access reviews. They periodically review users with privileged access, terminations, and stale accounts. However, the access of all users is not reviewed and the data owner is not involved in these comprehensive reviews.	High	1. Recommendations for Financial Analysis and Planning: 3.1.c. Remediate inappropriate access if found.	1c. FSS will remediate inappropriate access if found.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	4. Roles not reviewed Roles granting access are not reviewed. Once a role is established, permissions could be modified to provide access within the role. Then preferences could be modified to be specific to each euid. These access settings are not reviewed.	High	1. Recommendations for Financial Analysis and Planning: 4.1.a. Document the scope and specificity of each EIS FS role.	1a. FSS shall work with Data Owners to document FS Roles.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	12/31/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	4. Roles not reviewed Roles granting access are not reviewed. Once a role is established, permissions could be modified to provide access within the role. Then preferences could be modified to be specific to each euid. These access settings are not reviewed.	High	1. Recommendations for Financial Analysis and Planning: 4.1.b. Review access provided by EIS roles to ensure they are granting the access intended by that role.	1b. FSS shall develop a process to ensure that proper access is being granted by having the information owners review EIS roles.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	12/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	4. Roles not reviewed Roles granting access are not reviewed. Once a role is established, permissions could be modified to provide access within the role. Then preferences could be modified to be specific to each euid. These access settings are not reviewed.	High	1. Recommendations for Financial Analysis and Planning: 4.1.c. Remediate any anomalies discovered.	1c. FSS shall identify and remediate anomalies discovered.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	12/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	5. Persons retain inappropriate access. Terminated people have access to EIS information. Persons who transfer positions retain their access from previous roles. IA compared people with access to FS information to a listing of active employees and found 50 people who no longer work at the University still have access to FS information. When a person transfers positions between UNT entities, they obtain a status of Terminated from the department they are leaving and then get hired into the new department. Their access should be removed and new appropriate access granted. When a person transfers within a UNT entity, they retain their access, and additional access needed for their new role is then requested.	High	1. Recommendations for Financial Analysis and Planning: 5.1.a. Remove persons with access to EIS FS who are no longer employed by UNT.	UNTS ITSS has a process called Role Removal that programmatically removes access to individuals that separate from their institution. This captures staff that leave one institution and starts with another institution, e.g. if an employee works at UNT and decides to take a position at HSC, their access would be automatically removed. The challenge is that the scenario of an employee that changes department with in one institution is not being captured by the Role Removal program. a. FSS will remove access to staff that has been identified by Internal Audit as being separated from the UNT System or its components. Expected Implementation Date: February 8th, 2019 b. FSS will work with HR to identify the criteria that identifies employees and the various scenarios that should cause role removal. Expected Implementation Date: April 30th, 2019 c. FSS will submit to the IT Priority and Planning (ITPP) committee to broaden the scope of the Role Removal program to capture employees that require a removal of access.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	2/8/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	5. Persons retain inappropriate access. Terminated people have access to EIS information. Persons who transfer positions retain their access from previous roles. IA compared people with access to FS information to a listing of active employees and found 50 people who no longer work at the University still have access to FS information. When a person transfers positions between UNT entities, they obtain a status of Terminated from the department they are leaving and then get hired into the new department. Their access should be removed and new appropriate access granted. When a person transfers within a UNT entity, they retain their access, and additional access needed for their new role is then requested.	High	1. Recommendations for Financial Analysis and Planning: 5.1.b. Establish procedures to analyze and verify personnel who have left the employ of UNT have their EIS FS access immediately revoked.	UNTS ITSS has a process called Role Removal that programmatically removes access to individuals that separate from their institution. This captures staff that leave one institution and starts with another institution, e.g. if an employee works at UNT and decides to take a position at HSC, their access would be automatically removed. The challenge is that the scenario of an employee that changes department with in one institution is not being captured by the Role Removal program. a. FSS will remove access to staff that has been identified by Internal Audit as being separated from the UNT System or its components. Expected Implementation Date: February 8th, 2019 b. FSS will work with HR to identify the criteria that identifies employees and the various scenarios that should cause role removal. Expected Implementation Date: April 30th, 2019 c. FSS will submit to the IT Priority and Planning (ITPP) committee to broaden the scope of the Role Removal program to capture employees that require a removal of access.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	4/30/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	5. Persons retain inappropriate access. Terminated people have access to EIS information. Persons who transfer positions retain their access from previous roles. IA compared people with access to FS information to a listing of active employees and found 50 people who no longer work at the University still have access to FS information. When a person transfers positions between UNT entities, they obtain a status of Terminated from the department they are leaving and then get hired into the new department. Their access should be removed and new appropriate access granted. When a person transfers within a UNT entity, they retain their access, and additional access needed for their new role is then requested.	High	1. Recommendations for Financial Analysis and Planning: 5.1.c. Establish procedures whereby persons who transfer to another position, within or across UNT entities, have their EIS FS access removed and access appropriate to their new role granted.	UNTS ITSS has a process called Role Removal that programmatically removes access to individuals that separate from their institution. This captures staff that leave one institution and starts with another institution, e.g. if an employee works at UNT and decides to take a position at HSC, their access would be automatically removed. The challenge is that the scenario of an employee that changes department with in one institution is not being captured by the Role Removal program. a. FSS will remove access to staff that has been identified by Internal Audit as being separated from the UNT System or its components. Expected Implementation Date: February 8th, 2019 b. FSS will work with HR to identify the criteria that identifies employees and the various scenarios that should cause role removal. Expected Implementation Date: April 30th, 2019 c. FSS will submit to the IT Priority and Planning (ITPP) committee to broaden the scope of the Role Removal program to capture employees that require a removal of access.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	Exp. Imp. Date: 4/30/2019 Rev. Imp. Date: 07/31/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	6. Forms and tickets not used to request access ACEs do not use a ticketing system or form to track access requests. The EIS FS ACEs do not use a ticketing system to track access requests. Requests come in via email, phone, or class attendance list. This results in lack of an audit trail on who requested access, what was requested, who worked the request, and how/when the request was resolved.	High	1. Recommendation for Financial Analysis and Planning: 6.1.a. Choose and enforce the use of a ticketing system to track all access requests received and processed by ACEs.	1a. FSS currently has forms to track access requests such as: • Journal Entry/Approval • Golden Access (Ad Hoc SQL) • Asset management FSS will implement and require the use of a more comprehensive application like a ticketing system or eForm that allows for multiple approvals as appropriate. The application would also provide reporting capabilities. This should provide an audit log of security actions taken, parties involved, and metrics.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	5/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-026 SYS	Information Technology	EIS Roles Base Access Audit	UNT System	7. No written procedures There are no written procedures for granting access. There are no written procedures in place for granting access to EIS FS systems. The ACEs rely upon their experience to perform their job duties.	Moderate	1.Recommendation for Financial Analysis and Planning: 7.1.a.Create written procedures for the consistency of granting and modifying access to FS EIS information.	1a. FSS modified their approach to support in anticipation of the retirement of the primary Procure to Pay (P2P) ACE on 09/1/2018. A lack of redundancy was identified early on and steps were taken to mitigate the issue. Prior to departure, the outgoing ACE engaged in one on-one training with the current primary P2P ACE for a period of months as well as performed multiple knowledge transfer sessions with the entire team in August of 2018. These sessions were recorded with screen capturing and audio, which lends itself to be used as a reference. The entire team is now capable of supporting all of Finance to include Procure to Pay (P2P). FSS will document the procedures used for granting and modifying access by publishing this information on the team's knowledgebase. The procedures will follow the guidelines provided by ITSS document Standards for Granting and Removing IT Access1.	Jim Gross, Senior Director of Financial Planning and Analysis at UNT System, manager for the Financial System Support (FSS) Team.	4/30/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	1. Areas not viewable by current cameras Currently installed cameras do not capture segments of the parking lots. UNT System Internal Audit observed several areas in the northwest (NW) and southwest (SW) corners of the parking lots that are not viewable by the currently installed cameras attached to the buildings.	High	1.1.a.Recommendations for UNT Dallas CFO: a. Convene a committee of UNT Dallas Senior Leadership to determine the most effective and most feasible method to provide camera surveillance to the northwest and southwest corners of the parking lots.	1a. UNT Dallas Campus Safety and Security Committee will review current parking lot surveillance coverage and will develop an implementation plan for adding additional cameras.	Christopher Shaw, Chief of Police	3/4/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	2. Faulty Camera Building 1 camera facing the basketball court, soccer field and residence hall no longer functioning adequately. The camera on building 1 NE corner provided blurry images and could not be returned to default settings to reconfigure the camera for effective operation. UNT Dallas officials were aware of the issue and planned to replace the camera.	High	2.1.a. Recommendations for UNT Dallas CFO: a. Replace the aging camera	1a. UNT Dallas PD has a process in place to conduct monthly audits of all campus surveillance equipment to ensure proper functionality and will continue to facilitate these audits.	Christopher Shaw, Chief of Police	1/2/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	3. Configuration of camera surveillance monitoring equipment Surveillance camera monitoring capabilities not configured to allow contiguous viewing of campus wide activity. The configuration of the equipment and the number of monitors does not allow for contiguous monitoring of activity as it traverses the campus. The camera feeds must be toggled back and forth between views to monitor activity as it crosses campus.	High	3.1.a. Recommendation for UNT Dallas CFO: a. Consider relocating the police dispatch to a larger area that could accommodate additional monitors to enhance monitoring capabilities.	1a. Police Dispatch will relocate to a more efficient work space after the completion of the UNT Dallas Student Center. Additional personnel will be hired for dispatching and monitoring live camera feeds.	Christopher Shaw, Chief of Police	10/1/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	3. Configuration of camera surveillance monitoring equipment Surveillance camera monitoring capabilities not configured to allow contiguous viewing of campus wide activity. The configuration of the equipment and the number of monitors does not allow for contiguous monitoring of activity as it traverses the campus. The camera feeds must be toggled back and forth between views to monitor activity as it crosses campus.	High	3.2.a. Recommendation for UNT Dallas Chief of Police and Director of OIT a. Discuss the most effective configuration for monitoring of video feeds for the most comprehensive viewing of campus activity	2a. Police Dispatch will relocate to a more efficient work space after the completion of the UNT Dallas Student Center. Additional personnel will be hired for dispatching and monitoring live camera feeds.	Christopher Shaw, Chief of Police	10/01/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	3. Configuration of camera surveillance monitoring equipment Surveillance camera monitoring capabilities not configured to allow contiguous viewing of campus wide activity. The configuration of the equipment and the number of monitors does not allow for contiguous monitoring of activity as it traverses the campus. The camera feeds must be toggled back and forth between views to monitor activity as it crosses campus.	High	3.2.b. Recommendation for UNT Dallas Chief of Police and Director of OIT: b. If contiguous campus wide viewing is not feasible, ensure all dispatch officers are well trained to navigate through the camera feeds to provide a continuous flow of activity as it crosses campus.	2.b Police Dispatch will relocate to a more efficient work space after the completion of the UNT Dallas Student Center. Additional personnel will be hired for dispatching and monitoring live camera feeds.	Christopher Shaw, Chief of Police	10/1/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	3. Configuration of camera surveillance monitoring equipment Surveillance camera monitoring capabilities not configured to allow contiguous viewing of campus wide activity. The configuration of the equipment and the number of monitors does not allow for contiguous monitoring of activity as it traverses the campus. The camera feeds must be toggled back and forth between views to monitor activity as it crosses campus.	High	3.3.a. Recommendation for the Director of OIT: a. Implement the configuration addressed in step 2.a.	3a. OIT will implement the configuration as requested by the Chief of Police.	Kevin Rocha, Director of OIT	10/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	4. Security camera policy There was no Security Camera Policy in place. There was no security or surveillance camera policy in place to govern the use and application of security cameras on the UNT Dallas campus.	High	4.1.a. Recommendation for UNT Dallas CFO: a. Convene a committee comprised of UNT Dallas Chief of Police, Office of Information Technology (OIT) and UNT Dallas Policy Office to establish an appropriate policy for the use and application of security cameras.	1a. UNT Dallas PD has submitted the policy to the Office of General Counsel for approval and will review the security camera policy annually and will make revisions as needed.	Christopher Shaw, Chief of Police	1/2/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	5. Dispatch Monitoring Staffing

What We Found Surveillance videos are not consistently monitored during hours campus is open for classes.

Internal Audit (IA) observed that the camera feeds were not monitored on a continuous basis during the open hours of the campus (7:00AM to 10:00PM).

IA also observed that there was only one emergency phone on the DART trail. The DART trail is approximately 300 yards in length and the phone is located approximately half way between the entrance of the UNT Dallas parking lot and the entrance to the DART rail station. IA noted that although there are nine security cameras along the length of the trail. These camera feeds were also not continuously monitored during open hours of the UNT Dallas campus. | High | 5.1.a. Recommendation for UNT Dallas CFO and Chief of Police:

a. Discuss ways to effectively staff the dispatch area to consistently monitor the camera feeds during open hours of the campus (7:00AM to 10:00PM). | 1a. UNT Dallas Police Chief will develop a plan for active monitoring live video feeds and hire additional staff members as needed. | Christopher Shaw, Chief of Police | 10/01/2019 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2019 | 18-412 DAL | Governance and Regulatory Compliance | Security Camera Audit | UNT Dallas | 5. Dispatch Monitoring Staffing

What We Found Surveillance videos are not consistently monitored during hours campus is open for classes.

Internal Audit (IA) observed that the camera feeds were not monitored on a continuous basis during the open hours of the campus (7:00AM to 10:00PM).

IA also observed that there was only one emergency phone on the DART trail. The DART trail is approximately 300 yards in length and the phone is located approximately half way between the entrance of the UNT Dallas parking lot and the entrance to the DART rail station. IA noted that although there are nine security cameras along the length of the trail. These camera feeds were also not continuously monitored during open hours of the UNT Dallas campus. | High | 5.2.a. Recommendation for the Chief of Police and Director of OIT:

a. Discuss the most effective configuration for monitoring of video feeds for viewing of campus activity to include the DART trail. | 2a. Dispatch will be configured for viewing multiple areas of campus simultaneously. | Christopher Shaw, Chief of Police | 10/1/2019 | Closed |

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Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	5. Dispatch Monitoring Staffing What We Found Surveillance videos are not consistently monitored during hours campus is open for classes. Internal Audit (IA) observed that the camera feeds were not monitored on a continuous basis during the open hours of the campus (7:00AM to 10:00PM). IA also observed that there was only one emergency phone on the DART trail. The DART trail is approximately 300 yards in length and the phone is located approximately half way between the entrance of the UNT Dallas parking lot and the entrance to the DART rail station. IA noted that although there are nine security cameras along the length of the trail. These camera feeds were also not continuously monitored during open hours of the UNT Dallas campus.	High	5.3.a. Recommendation for the Director of OIT: a. Implement the configuration addressed in step 2.a.	3a. OIT will implement the configuration as requested by the Chief of Police.	Kevin Rocha, Director of	10/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	6. Terminated Employee with Access A terminated employee was still on the user access list. Internal Audit reviewed the user access list for the Milestone application and observed that the application had 21 user accounts on it. These users can access feeds from all cameras on campus. One of the user accounts belonged to a terminated employee who resigned effective June 1st 2018 but was still in the system as of September 4th 2018.	High	6.1.a. Recommendation for UNT Dallas Chief of Police: a. Identify and remove all users who still have accounts in the application who no longer require access.	1a. UNT Dallas Police will remove employee access during employee off boarding or position change. Terminated employee was removed from the system	Christopher Shaw, Chief of Police	1/2/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	6. Terminated Employee with Access A terminated employee was still on the user access list. Internal Audit reviewed the user access list for the Milestone application and observed that the application had 21 user accounts on it. These users can access feeds from all cameras on campus. One of the user accounts belonged to a terminated employee who resigned effective June 1st 2018 but was still in the system as of September 4th 2018.	High	1. Recommendation for UNT Dallas Chief of Police: 6.1.b. Develop and implement a process that ensures access for terminated, or employees no longer requiring access, is promptly removed from the system.	1b. UNT Dallas PD will complete monthly audits to ensure proper administrative access permissions.	Christopher Shaw, Chief of Police	1/2/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	7. Business Continuity and Disaster Recovery Plan There was no documented Business Continuity or Disaster Recovery Plan in place for UNT Dallas Security Camera system. There is no Business Continuity Plan (BCP) in place to document the criticality of the system and recovery times required to ensure continued security camera operations. There was also no disaster recovery plan or Service Level Agreement (SLA) in place to ensure system restoration in a timely manner.	High	7.1.a.1. Recommendation for UNT Dallas Risk Manager: a. Work with the UNT Dallas Chief of Police to develop a BCP for the Camera Security system.	1a .UNT Dallas Risk Manager, CFO, Police Chief and OIT Director will work together to complete a BCP and Disaster Recovery Plan for the Camera Security system.	John Bullock, Risk Manager	Exp. Imp. Date: 9/1/2019 Rev. Imp. Date: 02/01/2020	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	7. Business Continuity and Disaster Recovery Plan There was no documented Business Continuity or Disaster Recovery Plan in place for UNT Dallas Security Camera system. There is no Business Continuity Plan (BCP) in place to document the criticality of the system and recovery times required to ensure continued security camera operations. There was also no disaster recovery plan or Service Level Agreement (SLA) in place to ensure system restoration in a timely manner.	High	7.1.b. Recommendation for UNT Dallas Risk Manager: b. Work with the CFO, Chief of Police and OIT Director to develop and implement a Disaster Recovery Plan (including Service Level Agreements) to address the needs established in the BCP.	1b. UNT Dallas Risk Manager, CFO, Police Chief and OIT Director will work together to complete a BCP and Disaster Recovery Plan for the Camera Security system.	John Bullock, Risk Manager	Exp. Imp. Date: 9/1/2019 Rev. Imp. Date: 05/31/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	8. DART Trail fence damage There was a hole under the DART Trail fence. Internal Audit noted a hole under the fence that lines the DART trail; the hole was approximately 12" deep by 36" wide. This appeared to be large enough for an animal or person to crawl through	Moderate	8.1.a. 1. Recommendation for UNT Dallas Director of Facilities. a. Repair the hole under the fence.	1a. UNT Dallas Facilities repaired hole under the fence.	Wayne McInnis, Director of Facilities	1/2/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-412 DAL	Governance and Regulatory Compliance	Security Camera Audit	UNT Dallas	8. DART Trail fence damage There was a hole under the DART Trail fence. Internal Audit noted a hole under the fence that lines the DART trail; the hole was approximately 12" deep by 36" wide. This appeared to be large enough for an animal or person to crawl through	Moderate	8.1.b. Periodically inspect the fence for damage.	1b. UNT Dallas Facilities will conduct monthly checks of the UNT Dallas DART Walkway. UNT Dallas Facilities will manage repairs as needed	Wayne McInnis, Director of Facilities	2/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	1. Cost of Attendance Adjustments Improper Cost of Attendance (COA) adjustments in excess of $180,000 were awarded, including COA adjustments applied to prior financial aid years.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 1.1.a. Develop a process and procedure to conduct regularly a post-transaction review of Cost of Attendance adjustments.	1a. Management agrees with this recommendation. Management developed a process and procedure to conduct regularly a post-transaction review of Cost of Attendance adjustments.	Financial Aid Compliance Officer of Student Financial Aid and Scholarships	11/16/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	1. Cost of Attendance Adjustments Improper Cost of Attendance (COA) adjustments in excess of $180,000 were awarded, including COA adjustments applied to prior financial aid years.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 1.1.b. Develop a process and procedure to address issues involving Cost of Attendance adjustments identified during post-transaction review.	1b. Management agrees with this recommendation. Management developed a process and procedure to address issues involving Cost of Attendance adjustments identified during the post-transaction review.	Executive Director of Student Financial Aid and Scholarships	11/16/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	1. Cost of Attendance Adjustments Improper Cost of Attendance (COA) adjustments in excess of $180,000 were awarded, including COA adjustments applied to prior financial aid years.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 1.1.c. Develop a process and procedure to identify and address Cost of Attendance adjustments applied to prior financial aid years.	1c. Management agrees with this recommendation. Management developed a process and procedure to identify and address Cost of Attendance adjustments applied to prior financial aid years.	Executive Director of Student Financial Aid and Scholarships	9/7/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	1. Cost of Attendance Adjustments Improper Cost of Attendance (COA) adjustments in excess of $180,000 were awarded, including COA adjustments applied to prior financial aid years.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 1.1.d. Review and update procedures for Cost of Attendance adjustments.	1d. Management agrees with this recommendation. Management reviewed and updated procedures for Cost of Attendance adjustments.	Director of Operations of Student Financial Aid and Scholarships	10/15/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	2. Financial Aid Disbursements Inappropriate financial aid disbursements, consisting of institutional grants, in excess of $80,000 were awarded in prior years. Based on review of transaction data in PeopleSoft, Internal Audit observed inappropriate financial aid disbursements that fell outside the associated financial aid year. These prior year disbursements dated back several years and often involved the use of inappropriate disbursement overrides. After SFAS has disbursed financial aid, Student Financial Services posts the aid to the student's account and issues a refund, if applicable. SFAS stated that it is unusual to see financial aid disbursements dating back several years.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 2.1.a. Develop a process and procedure to identify prior year financial aid items with a remaining balance.	1a. Management agrees with the recommendation. Management developed a process and procedure to identify prior year financial aid item types with a remaining balance.	Director of Customer Service and Scholarships of Student Financial Aid and Scholarships	9/12/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	2. Financial Aid Disbursements Inappropriate financial aid disbursements, consisting of institutional grants, in excess of $80,000 were awarded in prior years. Based on review of transaction data in PeopleSoft, Internal Audit observed inappropriate financial aid disbursements that fell outside the associated financial aid year. These prior year disbursements dated back several years and often involved the use of inappropriate disbursement overrides. After SFAS has disbursed financial aid, Student Financial Services posts the aid to the student's account and issues a refund, if applicable. SFAS stated that it is unusual to see financial aid disbursements dating back several years.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 2.1.b. Develop a process and procedure to close out balances for financial aid items in prior years.	1b. Management agrees with the recommendation. Management developed a process and procedure to close out and monitor balances for financial aid items in prior years.	Director of Operations of Student Financial Aid and Scholarships	9/12/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	2. Financial Aid Disbursements Inappropriate financial aid disbursements, consisting of institutional grants, in excess of $80,000 were awarded in prior years. Based on review of transaction data in PeopleSoft, Internal Audit observed inappropriate financial aid disbursements that fell outside the associated financial aid year. These prior year disbursements dated back several years and often involved the use of inappropriate disbursement overrides. After SFAS has disbursed financial aid, Student Financial Services posts the aid to the student's account and issues a refund, if applicable. SFAS stated that it is unusual to see financial aid disbursements dating back several years.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 2.1.c. Close out balances for financial aid items in prior years.	1c. Management agrees with the recommendation. Management closed out and monitors balances for financial aid items in prior years.	Director of Operations of Student Financial Aid and Scholarships	9/13/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	2. Financial Aid Disbursements Inappropriate financial aid disbursements, consisting of institutional grants, in excess of $80,000 were awarded in prior years. Based on review of transaction data in PeopleSoft, Internal Audit observed inappropriate financial aid disbursements that fell outside the associated financial aid year. These prior year disbursements dated back several years and often involved the use of inappropriate disbursement overrides. After SFAS has disbursed financial aid, Student Financial Services posts the aid to the student's account and issues a refund, if applicable. SFAS stated that it is unusual to see financial aid disbursements dating back several years.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 2.1.d. Develop a process and procedure to identify and review financial aid disbursements that fall outside the financial aid year.	1d. Management agrees with the recommendation. Management developed a process and procedure to identify and review financial aid disbursements that fall outside the financial aid year.	Financial Aid Compliance Officer of Student Financial Aid and Scholarships	11/15/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	2. Financial Aid Disbursements Inappropriate financial aid disbursements, consisting of institutional grants, in excess of $80,000 were awarded in prior years. Based on review of transaction data in PeopleSoft, Internal Audit observed inappropriate financial aid disbursements that fell outside the associated financial aid year. These prior year disbursements dated back several years and often involved the use of inappropriate disbursement overrides. After SFAS has disbursed financial aid, Student Financial Services posts the aid to the student's account and issues a refund, if applicable. SFAS stated that it is unusual to see financial aid disbursements dating back several years.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 2.1.e. Develop a process and procedure to identify and review financial aid disbursement overrides.	1e. Management agrees with the recommendation. Management will develop a process and procedure to identify and review financial aid disbursement overrides.	Director of Operations of Student Financial Aid and Scholarships	2/28/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	3. Financial Aid Refunds As a result of inappropriately awarded financial aid, financial aid refunds in excess of $80,000 were processed for prior aid years. Additionally, there are no aggregate thresholds for review of financial aid refunds. Based on review of financial aid refund transactions in PeopleSoft, Internal Audit identified financial aid refunds that fell outside the associated financial aid year. These refunds resulted from inappropriate financial aid disbursements and dated back several years. Based on discussion with Student Financial Services (SFS) management, there is a $10,000 review threshold for individual financial aid refunds. However, there is no aggregate semester or annual dollar threshold or transaction number (i.e. the number of different refund transactions) threshold for review of financial aid refunds.	High	1. Recommendations for Associate Vice President for Student Financial Services: 3.1 a. Establish an aggregate dollar and/or transaction number threshold(s) for review of financial aid refunds.	1a. Management reviewed data on financial aid refunds and determined appropriate thresholds for financial aid refunds that require additional review and management oversight.	Associate Vice President for Student Financial Services	12/20/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	3. Financial Aid Refunds As a result of inappropriately awarded financial aid, financial aid refunds in excess of $80,000 were processed for prior aid years. Additionally, there are no aggregate thresholds for review of financial aid refunds. Based on review of financial aid refund transactions in PeopleSoft, Internal Audit identified financial aid refunds that fell outside the associated financial aid year. These refunds resulted from inappropriate financial aid disbursements and dated back several years. Based on discussion with Student Financial Services (SFS) management, there is a $10,000 review threshold for individual financial aid refunds. However, there is no aggregate semester or annual dollar threshold or transaction number (i.e. the number of different refund transactions) threshold for review of financial aid refunds.	High	1. Recommendations for Associate Vice President for Student Financial Services: 3.1.b. Develop a process and procedure to address financial aid refunds that reach any predetermined thresholds.	1b. Management will establish written procedures that address financial aid refunds reaching the thresholds established in (1a). Management will also communicate the procedures to staff in Student Financial Services.	Associate Vice President for Student Financial Services	2/28/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	3. Financial Aid Refunds As a result of inappropriately awarded financial aid, financial aid refunds in excess of $80,000 were processed for prior aid years. Additionally, there are no aggregate thresholds for review of financial aid refunds. Based on review of financial aid refund transactions in PeopleSoft, Internal Audit identified financial aid refunds that fell outside the associated financial aid year. These refunds resulted from inappropriate financial aid disbursements and dated back several years. Based on discussion with Student Financial Services (SFS) management, there is a $10,000 review threshold for individual financial aid refunds. However, there is no aggregate semester or annual dollar threshold or transaction number (i.e. the number of different refund transactions) threshold for review of financial aid refunds.	High	1. Recommendations for Associate Vice President for Student Financial Services: 3.1.c. Develop a process and procedure to identify and review financial aid refunds processed for prior financial aid years.	1c. Management will establish an automated process to identify financial aid refunds processed for prior financial aid years. The process will allow for the necessary review by staff.	Associate Vice President for Student Financial Services	2/28/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	3. Financial Aid Refunds As a result of inappropriately awarded financial aid, financial aid refunds in excess of $80,000 were processed for prior aid years. Additionally, there are no aggregate thresholds for review of financial aid refunds. Based on review of financial aid refund transactions in PeopleSoft, Internal Audit identified financial aid refunds that fell outside the associated financial aid year. These refunds resulted from inappropriate financial aid disbursements and dated back several years. Based on discussion with Student Financial Services (SFS) management, there is a $10,000 review threshold for individual financial aid refunds. However, there is no aggregate semester or annual dollar threshold or transaction number (i.e. the number of different refund transactions) threshold for review of financial aid refunds.	High	1. Recommendations for Associate Vice President for Student Financial Services: 3.1.d. Develop a process and procedure to address financial aid refunds processed for prior financial aid years.	1d. Management will establish written procedures that address the additional review and approval for financial aid refunds processed for prior financial aid years. Management will also communicate the procedures to staff in Student Financial Services.	Associate Vice President for Student Financial Services	2/28/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	4. Graduate PLUS Loan Review Threshold There is no aggregate or annual threshold for review of Graduate PLUS loans. According the Student Financial Aid and Scholarships (SFAS) website: The Federal Direct Graduate PLUS Loan is a credit-based loan available to graduate students and is not based on established financial need. Based on discussion with SFAS management, there is no internal threshold for review of aggregate or annual Graduate PLUS loan amounts. In contrast to Direct Subsidized/Unsubsidized loans, Graduate PLUS loans do not have an aggregate loan limit. Graduate PLUS loan amounts are limited by a student's Cost of Attendance minus other financial aid received.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 4.1.a. Establish an internal aggregate and/or annual review threshold(s) for Graduate PLUS loans.	1a. Management agrees with the best practice recommendation since the U.S. Department of Education does not regulate annual or aggregate limits on Graduate PLUS loans. Management established a best practice internal annual review threshold for Graduate PLUS Loans	Executive Director of Student Financial Aid and Scholarships	11/15/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	4. Graduate PLUS Loan Review Threshold There is no aggregate or annual threshold for review of Graduate PLUS loans. According the Student Financial Aid and Scholarships (SFAS) website: The Federal Direct Graduate PLUS Loan is a credit-based loan available to graduate students and is not based on established financial need. Based on discussion with SFAS management, there is no internal threshold for review of aggregate or annual Graduate PLUS loan amounts. In contrast to Direct Subsidized/Unsubsidized loans, Graduate PLUS loans do not have an aggregate loan limit. Graduate PLUS loan amounts are limited by a student's Cost of Attendance minus other financial aid received.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 4.1.b. Develop a process and procedure to review and address Graduate PLUS loans that reach the internal aggregate and/or annual threshold(s) established in recommendation (a).	1b. Management agrees with the best practice recommendation. Management developed a process and procedure to review and address Graduate PLUS loans that reach the best practice internal annual threshold established in recommendation (a).	Director of Operations of Student Financial Aid and Scholarships	11/15/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	5. Conflicts of Interest There were multiple conflicts of interest in Student Financial Aid and Scholarships (SFAS). Based on review of financial aid transaction data in PeopleSoft, Internal Audit observed conflicts of interest involving the following situations: ⬛ An employee in SFAS processed financial aid for a family member; ⬛ An employee in SFAS processed their own financial aid; and ⬛ Coworkers within the same team in SFAS processed each other's financial aid. Specific financial aid processes included Cost of Attendance adjustments, Satisfactory Academic Progress appeals, and the awarding and disbursement of financial aid. SFAS employees must sign a Code of Conduct for Financial Aid Professionals. The purpose of the Code of Conduct is to "prevent any conflicts of interest in the administration of programs for Federal Student Assistance." However, the SFAS Code of Conduct did not directly state that employees should not award aid to themselves or their family members. Rather, the Code of Conduct referenced the Statement of Ethical Principles and Code of Conduct for Financial Aid Professionals from the National Association of Student Financial Aid Administrators	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 5.1.a. Require SFAS employees to list annually any family members who are enrolled at UNT	1a. Management agrees with the recommendation. Management now requires SFAS employees to list annually any family members who are enrolled at UNT.	Executive Director of Student Financial Aid and Scholarships	10/1/2018	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	5. Conflicts of Interest There were multiple conflicts of interest in Student Financial Aid and Scholarships (SFAS). Based on review of financial aid transaction data in PeopleSoft, Internal Audit observed conflicts of interest involving the following situations: ⬚ An employee in SFAS processed financial aid for a family member; ⬚ An employee in SFAS processed their own financial aid; and ⬚ Coworkers within the same team in SFAS processed each other's financial aid. Specific financial aid processes included Cost of Attendance adjustments, Satisfactory Academic Progress appeals, and the awarding and disbursement of financial aid. SFAS employees must sign a Code of Conduct for Financial Aid Professionals. The purpose of the Code of Conduct is to "prevent any conflicts of interest in the administration of programs for Federal Student Assistance." However, the SFAS Code of Conduct did not directly state that employees should not award aid to themselves or their family members. Rather, the Code of Conduct referenced the Statement of Ethical Principles and Code of Conduct for Financial Aid Professionals from the National Association of Student Financial Aid Administrators	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 5.1.b. Develop a process and procedure to identify whether SFAS employees have processed their own financial aid.	1b. Management agrees with the recommendation. Management developed a process and procedure to identify whether SFAS employees have processed their own financial aid.	Financial Aid Compliance Officer of Student Financial Aid and Scholarships	10/1/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	5. Conflicts of Interest There were multiple conflicts of interest in Student Financial Aid and Scholarships (SFAS). Based on review of financial aid transaction data in PeopleSoft, Internal Audit observed conflicts of interest involving the following situations: ⬚ An employee in SFAS processed financial aid for a family member; ⬚ An employee in SFAS processed their own financial aid; and ⬚ Coworkers within the same team in SFAS processed each other's financial aid. Specific financial aid processes included Cost of Attendance adjustments, Satisfactory Academic Progress appeals, and the awarding and disbursement of financial aid. SFAS employees must sign a Code of Conduct for Financial Aid Professionals. The purpose of the Code of Conduct is to "prevent any conflicts of interest in the administration of programs for Federal Student Assistance." However, the SFAS Code of Conduct did not directly state that employees should not award aid to themselves or their family members. Rather, the Code of Conduct referenced the Statement of Ethical Principles and Code of Conduct for Financial Aid Professionals from the National Association of Student Financial Aid Administrators	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 5.1.c. Develop a process and procedure to ensure that SFAS employees within the same team do not process each other's financial aid.	1c. Management agrees with the recommendation. Management developed a process and procedure to ensure SFAS employees' financial aid is processed by an assistant director level or above.	Executive Director of Student Financial Aid and Scholarships	10/1/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	5. Conflicts of Interest There were multiple conflicts of interest in Student Financial Aid and Scholarships (SFAS). Based on review of financial aid transaction data in PeopleSoft, Internal Audit observed conflicts of interest involving the following situations: ▪ An employee in SFAS processed financial aid for a family member; ▪ An employee in SFAS processed their own financial aid; and ▪ Coworkers within the same team in SFAS processed each other's financial aid. Specific financial aid processes included Cost of Attendance adjustments, Satisfactory Academic Progress appeals, and the awarding and disbursement of financial aid. SFAS employees must sign a Code of Conduct for Financial Aid Professionals. The purpose of the Code of Conduct is to "prevent any conflicts of interest in the administration of programs for Federal Student Assistance." However, the SFAS Code of Conduct did not directly state that employees should not award aid to themselves or their family members. Rather, the Code of Conduct referenced the Statement of Ethical Principles and Code of Conduct for Financial Aid Professionals from the National Association of Student Financial Aid Administrators	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 5.1.d. Update the Code of Conduct for Financial Aid Professionals to expressly prohibit SFAS employees from awarding financial aid to themselves or their family members.	1d. Management agrees with the recommendation. Management updated the Code of Conduct for Financial Aid Professionals to expressly prohibit SFAS employees from awarding financial aid to themselves or their family members.	Executive Director of Student Financial Aid and Scholarships	9/26/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	6. Satisfactory Academic Progress Appeals Satisfactory Academic Progress (SAP) appeal requests were approved without proper support documentation. Additionally, there was an inadequate segregation of duties for the review of SAP appeal requests.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 6.1.a. Develop a process and procedure to review regularly Satisfactory Academic Progress overrides. This would include ensuring adequate segregation of duties for the review process.	1a. Management agrees with the recommendation. Management developed a process and procedure to review regularly Satisfactory Academic Progress overrides. This includes ensuring adequate segregation of duties for the review process.	Director of Operations of Student Financial Aid and Scholarships	9/17/2018	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	6. Satisfactory Academic Progress Appeals Satisfactory Academic Progress (SAP) appeal requests were approved without proper support documentation. Additionally, there was an inadequate segregation of duties for the review of SAP appeal requests.	High	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 6.1.b. Update the Satisfactory Academic Progress appeal request forms to correspond to UNT Policy 07.004 – Satisfactory Academic Progress Requirements for Financial Assistance.	1b. Management agrees with the recommendation. Management updated the Satisfactory Academic Progress appeal request forms to correspond to UNT Policy 07.004 – Satisfactory Academic Progress Requirements for Financial Assistance.	Director of Operations of Student Financial Aid and Scholarships	12/12/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	7. Fraud Awareness Training Employees in Student Financial Aid and Scholarships (SFAS) do not complete fraud awareness training. Based on discussion with SFAS management and review of training outlines, there is no dedicated fraud awareness training for employees in SFAS. Employees are instructed to notify their supervisor of unusual financial aid activity.	Moderate	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 7.1.a. Develop fraud awareness training for employees in SFAS.	1a. Management agrees with the best practice recommendation. Management will work with UNT Executive Director, Asset Protection, to develop fraud awareness training for employees in SFAS.	Executive Director of Student Financial Aid and Scholarships	2/28/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	7. Fraud Awareness Training Employees in Student Financial Aid and Scholarships (SFAS) do not complete fraud awareness training. Based on discussion with SFAS management and review of training outlines, there is no dedicated fraud awareness training for employees in SFAS. Employees are instructed to notify their supervisor of unusual financial aid activity.	Moderate	1. Recommendations for Executive Director of Student Financial Aid and Scholarships: 7.1.b. Integrate fraud awareness training into the annual training schedule for employees in SFAS.	1b. Management agrees with the best practice recommendation. Management integrated Federal Student Aid fraud awareness training into the annual training schedule for employees in SFAS.	Financial Aid Compliance Officer of Student Financial Aid and Scholarships	2/17/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	8. Policy Review Requirement Two Student Financial Services' (SFS) policies have not been reviewed within the last six years as required by UNT Policy 02.001. UNT Policy 10.029 – Refunds was last revised in 2011. UNT Policy 10.034 – Emergency Student Loan Program was last revised in 2010.	Moderate	1. Recommendations for Associate Vice President for Student Financial Services: 8.1.a. Develop a process and procedure to review policies and update at a minimum of once every six years unless otherwise required by state or federal law and note in the policy the date last reviewed and/or updated.	1a. All policies assigned to Student Financial Services will be reviewed and updated as appropriate. The department will request assistance from the UNT Policy Office to provide future notifications of review requirements for policies as needed.	Associate Vice President for Student Financial Services	8/31/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	8. Policy Review Requirement

Two Student Financial Services' (SFS) policies have not been reviewed within the last six years as required by UNT Policy 02.001. UNT Policy 10.029 – Refunds was last revised in 2011. UNT Policy 10.034 – Emergency Student Loan Program was last revised in 2010. | Moderate | 1. Recommendations for Associate Vice President for Student Financial Services:

8.1.b. Review and update, if necessary, UNT Policy 10.029 – Refunds. | 1b. The review and update of UNT Policy 10.029 – Refunds has been initiated. The policy draft was submitted to the UNT Policy Office on December 14, 2018. Once approved by the Policy Advisory Group and the Office of General Counsel, the updated policy will be submitted for final approval. | Associate Vice President for Student Financial Services | 8/31/2019 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2019 | 18-416 UNT | Governance and Regulatory Compliance | Financial Aid Processes Audit | UNT | 8. Policy Review Requirement

Two Student Financial Services' (SFS) policies have not been reviewed within the last six years as required by UNT Policy 02.001. UNT Policy 10.029 – Refunds was last revised in 2011. UNT Policy 10.034 – Emergency Student Loan Program was last revised in 2010. | Moderate | 1. Recommendations for Associate Vice President for Student Financial Services:

8.1.c. Review and update, if necessary, UNT Policy 10.034 – Emergency Student Loan Program. | 1c. The review and update of UNT Policy 10.034 – Emergency Student Loan Program has been initiated. The policy draft was submitted to the UNT Policy Office on December 14, 2018. Once approved by the Policy Advisory Group and the Office of General Counsel, the updated policy will be submitted for final approval. | Associate Vice President for Student Financial Services | 8/31/2019 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	18-416 UNT	Governance and Regulatory Compliance	Financial Aid Processes Audit	UNT	9. Strip-Cut Paper Shredders Strip-cut shredders used by Student Financial Aid and Scholarships (SFAS) are not sufficient to protect sensitive information. Based on feedback from information technology questionnaires, Internal Audit reviewed three paper shredders located in SFAS. Internal Audit observed the contents of the shred bins and noted that the shredders were strip-cut shredders. It was possible to read the text on the strips of shredded paper.	Moderate	1. Recommendation for Executive Director of Student Financial Aid and Scholarships: 9.1.a. Obtain cross-cut paper shredders to dispose of documents containing sensitive information.	1a. Management agrees with the best practice recommendation. Management purchased cross-cut paper shredders to replace strip-cut shredders as a best practice to dispose of documents containing sensitive information.	Executive Director of Student Financial Aid and Scholarships	12/14/2018	Closed
Internal (Out-Sourced)	Weaver and Tidwell, LLP	Fiscal Year 2019	19-105 HSC	Governance and Regulatory Compliance	Internal Audit of the JAMP Grant Program	UNTHSC	Finding 1 – Moderate – Periodic Review of Grant Expenditures: UNTHSC does not have procedures in place for program personnel to regularly review the expenditures coded to the grants for completeness, accuracy and classification. We identified adjusting entries to the general ledger totaling $184.52 for project RS00020 that were related to salaries and fringe benefits to reconcile the expenditures between the general ledger and the expenditure report. However, these entries were not recorded until FY 2019, but related to a pay adjustment that was effective in November 2017. Additionally, we identified several expenditures that were not classified correctly in the general ledger. For project RS00026, we identified $2,640 that were coded as Participant (Grants), but were related to enrichment activities, and were incorrectly reported as Other on the JAMP Financial Report. We also identified $5,495 recorded in the general ledger as Dues, Fees, and Licenses that were related to enrichment activities. These expenditures were accurately reported as Enrichment on the JAMP Financial Report.	Moderate	Recommendation: UNTHSC JAMP Director and/or Coordinator should review the detail of the JAMP expenditures recorded to the JAMP grant on at least a quarterly basis to ensure that expenditures are accurate, payroll costs are correctly allocated, and that expenditures are correctly classified. This would provide the information necessary to create timely adjustments to the grant and provide the JAMP Director and Coordinator accurate and timely information about available JAMP funds.	Management Response: We plan to implement two new processes to address this risk: 1) A workgroup with Admissions Director (TCOM), Assistant Director of Admissions/JAMP Coordinator, and members of the Office of Sponsored Projects (OSP) Accounting staff will be established to develop a comprehensive chart to develop a systematic approach to coding future expenditures. We will use FY 2018 coding as a roadmap as expenditures tend to be similar across fiscal years. 2) We will schedule and maintain a quarterly reconciliation calendar (November, February, May and August) to ensure expenditures meet JAMP guidelines as well as identify potential discrepancies in expenditures. Both projects will be done under the guidance and oversight from the Sr. Director of Academic and Business Affairs for TCOM and will be implemented by March 29, 2019.	Assistant Director of Admissions/JAMP Coordinator	3/29/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	Weaver and Tidwell, LLP	Fiscal Year 2019	19-107 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program/ NMM Grant Compliance	UNTHSC	Finding 1 - – Professional Services Revenue Determination: The balance reported for Total Net Dollars Available to FPRP on the Annual Financial Report (AFR) was reported incorrectly. The Instructions For Completing the Annual Financial Report, as set forth by the THECB, define the Total Net Dollars Available to FPRP as: B.3 – Amount of Net Collections for Residency Program: Include only collections available for residency program activities during the given fiscal year. Based on this definition, this line item is not appropriately reported on the AFR. The amount of $175,190.58 reported on this line item represents the unpaid balance of services rendered as of the end of the fiscal year, instead of "collections available for residency program activities during the given fiscal year."	Moderate	Management should ensure that the balance reported for line item B.3 under Professional Services Revenue on the AFR meets the criteria of "collections available for residency program activities during the given fiscal year". The reported balance for this line item should be collected revenue designated for use on Family Medicine Residency Program activities. Additionally, management should establish and document an appropriate definition to determine how they designate the funding that will be made available for use in FMRP activities.	The custom NextGen report designed to report Professional Services Revenue for Family Practice Residency Program will be re-written to report a percentage of total collections related to resident education rather than using open balances as of August 31 of the report year. Twenty-five percent (25%) of Net Collections (Net Clinical Revenue) will be allocated to the residency program as "Net Dollars Available to FPRP" on the Annual Financial Report.	VP of Finance and Administration	4/30/2019	Closed
Internal (Out-Sourced)	Weaver and Tidwell, LLP	Fiscal Year 2019	19-108 HSC	Governance and Regulatory Compliance	Faculty Development Center Grant Compliance	UNTHSC	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	Weaver and Tidwell, LLP	Fiscal Year 2019	19-106 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program Grant Compliance	UNTHSC	Finding 1 – Professional Services Revenue Determination: The balance reported for Total Net Dollars Available to FPRP on the Annual Financial Report (AFR) was reported incorrectly. The Instructions For Completing the Annual Financial Report, as set forth by the THECB, define the Total Net Dollars Available to FPRP as: B.3 – Amount of Net Collections for Residency Program: Include only collections available for residency program activities during the given fiscal year. Based on this definition, this line item is not appropriately reported on the AFR. The amount of $100,854.19 reported on this line item represents the unpaid balance of services rendered as of the end of the fiscal year, instead of "collections available for residency program activities during the given fiscal year."	Moderate	Management should ensure that the balance reported for line item B.3 under Professional Services Revenue on the AFR meets the criteria of "collections available for residency program activities during the given fiscal year". The reported balance for this line item should be collected revenue designated for use on Family Medicine Residency Program activities. Additionally, management should establish and document the method used calculate and/or designate the funding that will be made available for use in FMRP activities.	The custom NextGen report designed to report Professional Services Revenue for Family Practice Residency Program will be re-written to report a percentage of total collections related to resident education rather than using open balances as of August 31 of the report year. Twenty-five percent (25%) of Net Collections (Net Clinical Revenue) will be allocated to the residency program as "Net Dollars Available to FPRP" on the Annual Financial Report.	VP of Finance and Administration	4/30/2019	Closed
Internal (Out-Sourced)	Weaver and Tidwell, LLP	Fiscal Year 2019	19-106 HSC	Governance and Regulatory Compliance	Family Medicine Residency Program Grant Compliance	UNTHSC	Finding 2 – Third-Party Financial Data Accuracy: The salary allocation provided by Medical City of Fort Worth for their residents and reported by UNTHSC as Affiliated Hospital Support on the AFR is not calculated accurately. The salary and benefit data provided by Medical City Fort Worth allocates the same monthly salary rate for all residents, regardless of which program year the resident is in the process of completing, in the calculation provided to UNTHSC. A scaled rate, based on the number of years completed by the residents, is intended to be used in the calculation of salaries and benefits.	Moderate	UNTHSC management should request the following information from Medical City Fort Worth at each fiscal year-end: ☐ Salary information for each resident who works in the Family Medicine program ☐ Monthly allocation rates for each Program Year Using the information provided by Medical City Fort Worth, management should appoint UNTHSC personnel to complete the calculation for Affiliated Hospital Support. Finally, management should ensure that a formal and detailed review process is in place to validate this calculation. This review should include, at a minimum, the following: ☐ Validation that the salaries and monthly allocation rates used in the calculation agree to the salaries and monthly allocation rates provided by Medical City ☐ Validation that the calculation is clerically accurate	A template including the list of Family Medicine residents for the reporting period will be provided to MCFW on September 1 of each year. The template will include separate lines to report each resident's monthly salary, monthly fringe totals, and monthly malpractice expense.	Educational Program Manager and VP of Finance and Administration	9/1/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-011 HSC	Governance and Regulatory Compliance	Federal Reporting	UNTHSC	1. FISAP Inaccurate Balances FISAP – Fiscal Operations Reports for Federal Perkins Loan Program activity for Award Years 2016 and 2017 contained inaccurate balances, resulting in miscalculations of the excess funds which had to be repaid to the Department of Education and the Institution. The accelerated repayments totaling $2.4M have created an overdraft position in the loan fund. UNTHSC must reimburse the deficit with Institutional resources. If not corrected, errors in the initial filing of the 2018 FISAP report will result again in unnecessary repayments.	High	1. Recommendations for Chief Financial Officer and Provost: 1.1a. Confirm an amended 2018 FISAP for the Federal Perkins Loan Program was submitted by the December 14 deadline.	1a. We have confirmed that the 2018 FISAP for the Federal Perkins Loan Program was submitted on December 6, 2018.	Gregory Anderson, Executive Vice President, Chief Financial Officer and Dr. Charles Taylor , Provost	12/8/2018	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-011 HSC	Governance and Regulatory Compliance	Federal Reporting	UNTHSC	1. FISAP Inaccurate Balances FISAP – Fiscal Operations Reports for Federal Perkins Loan Program activity for Award Years 2016 and 2017 contained inaccurate balances, resulting in miscalculations of the excess funds which had to be repaid to the Department of Education and the Institution. The accelerated repayments totaling $2.4M have created an overdraft position in the loan fund. UNTHSC must reimburse the deficit with Institutional resources. If not corrected, errors in the initial filing of the 2018 FISAP report will result again in unnecessary repayments.	High	1. Recommendations for Chief Financial Officer and Provost: 1.1b. Confirm institutional funds needed to correct the overdraft position was calculated and deposited, in accordance with Federal guidelines.	1b. We will confirm the Office of Finance calculated and deposited institutional funds needed to correct the overdraft position, in accordance with Federal guidelines by end of month August 2019.	Gregory Anderson, Executive Vice President, Chief Financial Officer and Dr. Charles Taylor , Provost	8/31/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-011 HSC	Governance and Regulatory Compliance	Federal Reporting	UNTHSC	1. FISAP Inaccurate Balances FISAP – Fiscal Operations Reports for Federal Perkins Loan Program activity for Award Years 2016 and 2017 contained inaccurate balances, resulting in miscalculations of the excess funds which had to be repaid to the Department of Education and the Institution. The accelerated repayments totaling $2.4M have created an overdraft position in the loan fund. UNTHSC must reimburse the deficit with Institutional resources. If not corrected, errors in the initial filing of the 2018 FISAP report will result again in unnecessary repayments.	High	1. Recommendations for Chief Financial Officer and Provost: 1.1c. Require a reconciliation be conducted of the third party servicer, ECSI, and the UNTHSC General Ledger Fund balances.	1c Student Finance, in coordination with the UNT System Controller Office at HSC will perform monthly reconciliations of the third party servicer, ECSI, and the UNTHSC General Ledger Fund balances. Completed and ongoing monthly as of February 1, 2019.	Gregory Anderson, Executive Vice President, Chief Financial Officer and Dr. Charles Taylor , Provost	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-011 HSC	Governance and Regulatory Compliance	Federal Reporting	UNTHSC	1. FISAP Inaccurate Balances FISAP – Fiscal Operations Reports for Federal Perkins Loan Program activity for Award Years 2016 and 2017 contained inaccurate balances, resulting in miscalculations of the excess funds which had to be repaid to the Department of Education and the Institution. The accelerated repayments totaling $2.4M have created an overdraft position in the loan fund. UNTHSC must reimburse the deficit with Institutional resources. If not corrected, errors in the initial filing of the 2018 FISAP report will result again in unnecessary repayments.	High	1. Recommendations for Chief Financial Officer and Provost: 1.1d. Confirm missing transaction data are identified and provided to ECSI (which include but are not limited to Federal and Institutional contributions and repayments) to ensure servicer reports are complete and accurate, and can be utilized in the preparation of FISAP reports.	1d. We will confirm Student Finance identified and provided missing transaction data to ECSI. Student Finance recognizes this recommendation will be an on-going process by end of month August 2019.	Gregory Anderson, Executive Vice President, Chief Financial Officer and Dr. Charles Taylor , Provost	8/31/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-011 HSC	Governance and Regulatory Compliance	Federal Reporting	UNTHSC	1. FISAP Inaccurate Balances FISAP – Fiscal Operations Reports for Federal Perkins Loan Program activity for Award Years 2016 and 2017 contained inaccurate balances, resulting in miscalculations of the excess funds which had to be repaid to the Department of Education and the Institution. The accelerated repayments totaling $2.4M have created an overdraft position in the loan fund. UNTHSC must reimburse the deficit with Institutional resources. If not corrected, errors in the initial filing of the 2018 FISAP report will result again in unnecessary repayments.	High	1. Recommendations for Chief Financial Officer and Provost: 1.1e. Refer to recommendations for 'observation #4 FISAP-AOR Written Procedures' for process development.	1e. See #4 FISAP-OAR response.	Gregory Anderson, Executive Vice President, Chief Financial Officer and Dr. Charles Taylor , Provost	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-011 HSC	Governance and Regulatory Compliance	Federal Reporting	UNTHSC	2. AOR – Inaccurate Balances Inaccurately prepared AOR PCL and AOR LDS Reports (Reports) for the Award Years Award Years 2016, 2017, and 2018 resulted in miscalculations of excess funds required to be repaid to HRSA. These miscalculations resulted in unnecessary repayments totaling $244,645.	High	1. Recommendations for Chief Financial Officer and Provost: 2.1a. Require a reconciliation be performed of the third party servicer, ECSI, and the UNTHSC General Ledger Fund balances.	1a. Student Finance, in coordination with the UNT System Controller Office at HSC will perform monthly reconciliations of the third party servicer, ECSI, and the UNTHSC General Ledger Fund balances. Completed and ongoing monthly as of February 1, 2019.	Gregory Anderson, Executive Vice President, Chief Financial Officer and Dr. Charles Taylor , Provost	8/15/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-011 HSC	Governance and Regulatory Compliance	Federal Reporting	UNTHSC	2. AOR – Inaccurate Balances Inaccurately prepared AOR PCL and AOR LDS Reports (Reports) for the Award Years 2016, 2017, and 2018 resulted in miscalculations of excess funds required to be repaid to HRSA. These miscalculations resulted in unnecessary repayments totaling $244,645.	High	1. Recommendations for Chief Financial Officer and Provost: 2.1b. Confirm missing transaction data are identified and provided to ECSI to ensure reports are complete and accurate, and can be utilized in the preparation of AOR reports.	1b. We will confirm Student Finance identifies and provides missing transaction data to ECSI by August 15, 2019.	Gregory Anderson, Executive Vice President, Chief Financial Officer and Dr. Charles Taylor , Provost	8/15/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-011 HSC	Governance and Regulatory Compliance	Federal Reporting	UNTHSC	2. AOR – Inaccurate Balances Inaccurately prepared AOR PCL and AOR LDS Reports (Reports) for the Award Years 2016, 2017, and 2018 resulted in miscalculations of excess funds required to be repaid to HRSA. These miscalculations resulted in unnecessary repayments totaling $244,645.	High	1. Recommendations for Chief Financial Officer and Provost: 2.1c. Confirm the 2019 AOR PCL and AOR LDS reports are completed in accordance with federal guidelines by August 15 deadline.	1c. We will confirm the 2019 AOR PCL and LDS reports were completed in accordance with federal guidelines by August 15, 2019	Gregory Anderson, Executive Vice President, Chief Financial Officer and Dr. Charles Taylor , Provost	8/15/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-011 HSC	Governance and Regulatory Compliance	Federal Reporting	UNTHSC	2. AOR – Inaccurate Balances Inaccurately prepared AOR PCL and AOR LDS Reports (Reports) for the Award Years 2016, 2017, and 2018 resulted in miscalculations of excess funds required to be repaid to HRSA. These miscalculations resulted in unnecessary repayments totaling $244,645.	High	1. Recommendations for Chief Financial Officer and Provost: 2.1d. Refer to recommendations for 'observation #4 FISAP-AOR Written Procedures' for process development.	1d. See #4 FISAP-OAR response.	Gregory Anderson, Executive Vice President, Chief Financial Officer and Dr. Charles Taylor , Provost	8/15/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-011 HSC	Governance and Regulatory Compliance	Federal Reporting	UNT System	3. Incorrect Classification Certain journal entry transactions for Perkins, PCL, and LDS loan program activity are not recorded in compliance with Governmental Accounting Standards Board (GASB). While, GASB and NACUBO guidance requires transactions for the recording of federal awards and repayments to be recorded to Net Position or Liability, UNTHSC records such transactions to Notes Receivable. In addition, UNTHSC did not clear suspense accounts in a timely manner.	High	1. Recommendations for the UNT System Controller and UNTHSC Chief Financial Officer: 3.1a. Require all personnel involved in the process to be retrained on GASB accounting standards for each loan program's fund accounting and general ledger entries.	1a. Management agrees with this recommendation. The UNT System Controller Office at HSC will coordinate with HSC Finance, to ensure retraining on GASB accounting standards for each loan program's fund accounting and general ledger entries for all personnel involved in the loan operations.	Aaron LeMay, Associate Vice Chancellor & System Controller and, Gregory Anderson, Executive Vice President, Chief Financial Officer	12/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-011 HSC	Governance and Regulatory Compliance	Federal Reporting	UNT System	3. Incorrect Classification

Certain journal entry transactions for Perkins, PCL, and LDS loan program activity are not recorded in compliance with Governmental Accounting Standards Board (GASB). While, GASB and NACUBO guidance requires transactions for the recording of federal awards and repayments to be recorded to Net Position or Liability, UNTHSC records such transactions to Notes Receivable. In addition, UNTHSC did not clear suspense accounts in a timely manner. | High | 1. Recommendations for the UNT System Controller and UNTHSC Chief Financial Officer:

3.1b. Confirm journal entry transactions are reclassified in accordance with the GASB standards and NACUBO guidance. | 1b. Management agrees with this recommendation. The UNT System Controller Office at HSC will confirm journal entry transactions are reclassified in accordance with the GASB standards and NACUBO guidance.
NACUBO released new guidance related to Perkins Loans in November 2018. The UNT System Controller Office is working with other state institutions to determine proper accounting processes with the State of Texas requirements. | Aaron LeMay, Associate Vice Chancellor & System Controller and, Gregory Anderson, Executive Vice President, Chief Financial Officer | 12/31/2019 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2019 | 19-011 HSC | Governance and Regulatory Compliance | Federal Reporting | UNT System | 3. Incorrect Classification

Certain journal entry transactions for Perkins, PCL, and LDS loan program activity are not recorded in compliance with Governmental Accounting Standards Board (GASB). While, GASB and NACUBO guidance requires transactions for the recording of federal awards and repayments to be recorded to Net Position or Liability, UNTHSC records such transactions to Notes Receivable. In addition, UNTHSC did not clear suspense accounts in a timely manner. | High | 1. Recommendations for the UNT System Controller and UNTHSC Chief Financial Officer:

3.1c. Define the process and timing for periodically reviewing clearing accounts. | 1c. Management agrees with this recommendation and fully implemented it
as of this response. The UNT System Controller Office at HSC will reconcile
monthly the clearing accounts as a part of the routine account reconciliation
process starting with February 1, 2019. | Aaron LeMay, Associate Vice Chancellor & System Controller and, Gregory Anderson, Executive Vice President, Chief Financial Officer | 12/31/2019 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-011 HSC	Governance and Regulatory Compliance	Federal Reporting	UNTHSC	4. Written Procedures Written procedures were either not sufficient and/or not in place for the FISAP, AOR PCL, and AOR LDS Reports (Federal Reports).	High	1. Recommendations for the Chief Financial Officer and Provost: 4.1a. Evaluate and define lines of responsibility between the Office of Student Finance, Office of Financial Aid, and UNT System Controller Office at HSC regarding the following: i. Responsible preparer for the Federal Reports with clear deadlines ii. Responsible reviewer/approver for the Federal Reports iii. Responsible reconciler between ECSI reports to Federal Reports iv. Responsible reconciler between ECSI reports to the General Ledger	1a. The Office of Finance, Office of Student Finance, Office of Financial Aid, and UNT System Controller Office at HSC will collaborate to develop procedures and define responsibilities regarding Federal Reports deadlines, reviewer/approver for Federal Reports, reconciler between ECSI to Federal Reports and reconciler between ECSI to the General Ledger. Expected completion date of December 31, 2019.	Gregory Anderson, Executive Vice President, Chief Financial Officer and Dr. Charles Taylor Provost	12/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-011 HSC	Governance and Regulatory Compliance	Federal Reporting	UNTHSC	4. Written Procedures Written procedures were either not sufficient and/or not in place for the FISAP, AOR PCL, and AOR LDS Reports (Federal Reports).	High	1. Recommendations for the Chief Financial Officer and Provost: 4.1b. Confirm procedures delineating lines of responsibilities were documented.	1b. We will confirm procedures are documented, by August 31, 2019.	Gregory Anderson, Executive Vice President, Chief Financial Officer and Dr. Charles Taylor Provost	8/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-011 HSC	Governance and Regulatory Compliance	Federal Reporting	UNTHSC	4. Written Procedures Written procedures were either not sufficient and/or not in place for the FISAP, AOR PCL, and AOR LDS Reports (Federal Reports).	High	1. Recommendations for the Chief Financial Officer and Provost: 4.1c. Require the preparer to retain support documentation in accordance with federal retention requirements.	1c. All required support documentation will be retained, by August 31, 2019.	Gregory Anderson, Executive Vice President, Chief Financial Officer and Dr. Charles Taylor Provost	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-011 HSC	Governance and Regulatory Compliance	Federal Reporting	UNTHSC	4. Written Procedures Written procedures were either not sufficient and/or not in place for the FISAP, AOR PCL, and AOR LDS Reports (Federal Reports).	High	1. Recommendations for the Chief Financial Officer and Provost: 4.1d. Communicate updated procedures to the departments involved.	1d. Updated procedures will be communicated to departments involved, February 1, 2020.	Gregory Anderson, Executive Vice President, Chief Financial Officer and Dr. Charles Taylor Provost	2/1/2020	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-011 HSC	Governance and Regulatory Compliance	Federal Reporting	UNTHSC	5. Insufficient Support Support documentation was not maintained for the financial activity and financial projections reported within the 2016 – 2018 AOR Reports, or the Perkins financial activity within the 2017 FISAP Report.	Moderate	1. Recommendations for the Chief Financial Officer and Provost: 5.1a. Refer to recommendations for 'observation #4 FISAP-AOR Written Procedures'.	1a. See #4 FISAP-OAR response.	Gregory Anderson, Executive Vice President, Chief Financial Officer and Dr. Charles Taylor Provost	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-011 HSC	Governance and Regulatory Compliance	Federal Reporting	UNTHSC	6. Foreign Gifts - Governance UNTHSC has not established appropriate governance over the federally required disclosure of foreign gifts and contracts. The current process to evaluate foreign gifts and contracts, received and/or executed in various offices throughout the Institution, does not centrally aggregate the full list to properly determine if disclosure thresholds have been exceeded. In addition, the current process does not evaluate the list for restrictions or conditions that would also require disclosure.	Moderate	1. Recommendations for the Chief Financial Officer and Provost: 6.1a. Identify the appropriate department with knowledge of gifts and contracts from foreign sources to accept responsibility for evaluating gifts/contracts that meet federal criteria.	1a. Beginning March 1, 2019, the Office of Finance will be responsible for coordinating information related to gifts and contracts from foreign sources and evaluating gifts/contracts meet federal criteria.	Gregory Anderson, Executive Vice President, Chief Financial Officer and Dr. Charles Taylor Provost	8/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-011 HSC	Governance and Regulatory Compliance	Federal Reporting	UNTHSC	6. Foreign Gifts - Governance

UNTHSC has not established appropriate governance over the federally required disclosure of foreign gifts and contracts. The current process to evaluate foreign gifts and contracts, received and/or executed in various offices throughout the Institution, does not centrally aggregate the full list to properly determine if disclosure thresholds have been exceeded. In addition, the current process does not evaluate the list for restrictions or conditions that would also require disclosure. | Moderate | 1. Recommendations for the Chief Financial Officer and Provost:

6.1b. Confirm the assigned department develops procedures with all departments involved (Institutional Advancement, Sponsored Programs, Contract Administration) to bi-annually review gifts received or contracts executed with foreign sources which ensures the following:
i. Each department produces a report of all gifts or contracts from foreign sources (i.e. gifts/endowments, contracts, restricted or conditional gift or contract) and provides their listing to the assigned department. Internal timetable with deadlines for submission by each department should be established.

ii. All listings are combined by the assigned department to determine if the total of all gifts and contracts with a specific foreign source exceeds $250,000 for that year, and thus requires disclosure of the aggregated amount. Identify and disclose restricted/conditional gift(s) or contract(s).

iii. All supporting documentation received for evaluation is maintained as evidence of proper disclosure.

iv. The assigned department provides Office of Financial Aid with the amounts to be disclosed to DOE. | 1b. We will confirm the Office of Finance developed procedures to report Foreign Gifts in compliance with Federal Guidelines. The process for developing procedures will include the Office of Finance, Institutional Advancement, Sponsored Programs, Contract Administration, the Office of Financial Aid, and other departments as necessary. The procedures, at a minimum, will include a process to bi-annually review gifts received or contracts executed with foreign sources. Each department will produce a report of all gifts or contracts from foreign sources, the listings are combined to determine if the total of all gifts and contracts with a specific foreign source exceeds $250,000 for that year, all supporting documentation received for evaluation is maintained as evidence of proper disclosure and the information will be provided to the Office of Financial Aid by end of month August 2019 | Gregory Anderson, Executive Vice President, Chief Financial Officer and Dr. Charles Taylor Provost | 8/31/2019 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2019 | 19-011 HSC | Governance and Regulatory Compliance | Federal Reporting | UNTHSC | 6. Foreign Gifts - Governance

UNTHSC has not established appropriate governance over the federally required disclosure of foreign gifts and contracts. The current process to evaluate foreign gifts and contracts, received and/or executed in various offices throughout the Institution, does not centrally aggregate the full list to properly determine if disclosure thresholds have been exceeded. In addition, the current process does not evaluate the list for restrictions or conditions that would also require disclosure. | Moderate | 1. Recommendations for the Chief Financial Officer and Provost:

6.1c. Confirm the assigned department performed the updated procedures for Calendar Year 2018 to identify if required disclosures were adequate. | 1c. We confirmed the department assigned performed the procedures for calendar year 2018. | Gregory Anderson, Executive Vice President, Chief Financial Officer and Dr. Charles Taylor Provost | 8/31/2019 | Closed |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-011 HSC	Governance and Regulatory Compliance	Federal Reporting	UNTHSC	6. Foreign Gifts - Governance\n\nUNTHSC has not established appropriate governance over the federally required disclosure of foreign gifts and contracts. The current process to evaluate foreign gifts and contracts, received and/or executed in various offices throughout the Institution, does not centrally aggregate the full list to properly determine if disclosure thresholds have been exceeded. In addition, the current process does not evaluate the list for restrictions or conditions that would also require disclosure.	Moderate	1. Recommendations for the Chief Financial Officer and Provost:\n\n6.1d. Validate the existing HSC Policy 9.101 Disclosure of Gifts from Foreign Sources, Foreign Governments or Foreign Person, is updated based on the revised procedures above, to be in compliance with the federal law and the revised Regents Rule 09.400.	1d. We will validate that HSC Policy 9.101 Disclosure of Gifts from Foreign Sources, Foreign Governments or Foreign Persons is submitted for change to OGC by August 31, 2019.	Gregory Anderson, Executive Vice President, Chief Financial Officer and Dr. Charles Taylor Provost	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-015 UNT	Governance and Regulatory Compliance	College of Merchandising, Hospitality & Tourism Dean Transition Audit	UNT	1. Travel Expenditures\n\nTravel Budget Authorization forms were not prepared in accordance with UNT System Travel Guidelines, and international travel was not registered prior to departure.	Moderate	1. Recommendations for the Dean of the College of Merchandising, Hospitality & Tourism:\n\n1.1a. Communicate requirements related to international travel registration.	1a. We agree to the findings. Wendy Rounsley will be responsible for the development of procedures for CMHT travel. The department procedure will follow UNT System Travel Guidelines per Policy Number 10.049.	Wendy Rounsley, Senior Academic Coordinator	9/30/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-015 UNT	Governance and Regulatory Compliance	College of Merchandising, Hospitality & Tourism Dean Transition Audit	UNT	1. Travel Expenditures\n\nTravel Budget Authorization forms were not prepared in accordance with UNT System Travel Guidelines, and international travel was not registered prior to departure.	Moderate	1. Recommendations for the Dean of the College of Merchandising, Hospitality & Tourism:\n\n1.1b. Develop a process and procedure to ensure that all University related international travel in CMHT is registered prior to departure.	1b. We agree to the findings. Wendy Rounsley will be responsible for the development of procedures for CMHT travel. The department procedure will follow UNT System Travel Guidelines per Policy Number 10.049.	Wendy Rounsley, Senior Academic Coordinator	9/30/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-015 UNT	Governance and Regulatory Compliance	College of Merchandising, Hospitality & Tourism Dean Transition Audit	UNT	1. Travel Expenditures\n\nTravel Budget Authorization forms were not prepared in accordance with UNT System Travel Guidelines, and international travel was not registered prior to departure.	Moderate	1. Recommendations for the Dean of the College of Merchandising, Hospitality & Tourism:\n\n1.1c. Develop a process and procedure to ensure that the Travel Budget Authorization Form is completed and approved prior to travel.	1c. We agree to the findings. Wendy Rounsley will be responsible for the development of procedures for CMHT travel. The department procedure will follow UNT System Travel Guidelines per Policy Number 10.049.	Wendy Rounsley, Senior Academic Coordinator	9/30/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-015 UNT	Governance and Regulatory Compliance	College of Merchandising, Hospitality & Tourism Dean Transition Audit	UNT	1. Travel Expenditures Travel Budget Authorization forms were not prepared in accordance with UNT System Travel Guidelines, and international travel was not registered prior to departure.	Moderate	1. Recommendations for the Dean of the College of Merchandising, Hospitality & Tourism: 1.1d. Develop a process and procedure to ensure that all Travel Voucher Forms are completed and approved after travel.	1d. We agree to the findings. Wendy Rounsley will be responsible for the development of procedures for CMHT travel. The department procedure will follow UNT System Travel Guidelines per Policy Number 10.049.	Wendy Rounsley, Senior Academic Coordinator	9/30/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-015 UNT	Governance and Regulatory Compliance	College of Merchandising, Hospitality & Tourism Dean Transition Audit	UNT	2. Purchasing Card Expenditures Purchasing Card Signature Authorization and documentation were missing.	Moderate	1. Recommendations for the Dean of the College of Merchandising, Hospitality & Tourism: 2.1a. Develop a process and procedure to ensure all Pcard statements are reviewed and signature approved by the cardholder, reconciler, and approver in accordance with UNT System Purchasing Card Guide 2.1.8 Reporting.	1a. We agree to the findings. Tina Garza will be responsible for development of a Pcard process being sure to address Pcard transactions to be in accordance with UNT System purchasing card Guide 2.1.8	Tina Garza, CMHT Academic Finance Officer	9/30/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-015 UNT	Governance and Regulatory Compliance	College of Merchandising, Hospitality & Tourism Dean Transition Audit	UNT	2. Purchasing Card Expenditures Purchasing Card Signature Authorization and documentation were missing.	Moderate	1. Recommendations for the Dean of the College of Merchandising, Hospitality & Tourism: 2.1b. Develop a process and procedure to ensure PCard holders and reconcilers attend PCard training annually.	1b. We agree to the findings. Tina Garza will be responsible for development of a Pcard process being sure to address Pcard transactions to be in accordance with UNT System purchasing card Guide 2.1.8	Tina Garza, CMHT Academic Finance Officer	9/30/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-015 UNT	Governance and Regulatory Compliance	College of Merchandising, Hospitality & Tourism Dean Transition Audit	UNT	3. Scholarship Award Process College of Merchandising, Hospitality & Tourism scholarship award process is not documented and finalized in accordance with UNT Policy 07.005 Coordination of University Scholarship Administration.	Moderate	1. Recommendation for the Dean of the College of Merchandising, Hospitality & Tourism: 3.1a. Document the process and procedure for awarding scholarships in CMHT in accordance with UNT Policy 07.005 Coordination of University Scholarship Administration.	1a. We agree to the findings. Tina and Dr. Kinley will be responsible for the development of the CMHT Scholarship Award process by September 30th, 2019. During the Spring 2019 scholarship process we developed a spread sheet that outlines the criteria for scholarship distribution to assure that it aligns with the donor intentions, with a committee of at least 4 people we vet each award to the MOU.	Dr. Tammy Kinley, Associate Dean of CMHT and Tina Garza, Academic Financial Finance Officer	9/30/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-015 UNT	Governance and Regulatory Compliance	College of Merchandising, Hospitality & Tourism Dean Transition Audit	UNT	4. Cash Handling Controls Club at Gateway deposits are not made within three business days in accordance with UNT Policy 10.006 Cash Handling Controls.	Moderate	1. Recommendation for the Dean of the College of Merchandising, Hospitality & Tourism: 4.1a. Develop a process and procedure to deposit the Club at Gateway currency and checks within the 3 business days of receipt as required by UNT Policy 10.006 Cash Handling Controls.	1a. Wendy Rounsley will be responsible for developing procedures for cash handling and to educate the Department of College Merchandising, Hospitality and Tourism. She will ensure all cash handlers have the proper training as set per UNT Cash Handling Controls under policy number: 10.006	Wendy Rounsley, Senior Academic Coordinator	9/30/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	1. Programs Involving Minors College of Health and Public Service (HPS) has inconsistent practices related to criminal history background checks, sexual abuse and child molestation awareness training, and other requirements of UNT Policy 15.003 Programs for Minors. Additionally, HPS does not maintain a central inventory of all programs involving minors or documented procedures. Therefore, Internal Audit was unable to verify compliance with UNT Policy 15.003 Programs for Minors.	High	1. Recommendations for Dr. Neale Chumbler, Dean of HPS: 1.1a. Obtain training from Risk Management Services (RMS) to understand and identify the requirements and criteria of UNT Policy 15.003 Programs for Minors and Standard Operating Procedures for Programs for Minors.	1a. We will meet with RMS on May 1, 2019 to understand requirements of UNT Policy 15.003.	Zach Beaver, HPS Program Assistant Director	9/30/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	1. Programs Involving Minors College of Health and Public Service (HPS) has inconsistent practices related to criminal history background checks, sexual abuse and child molestation awareness training, and other requirements of UNT Policy 15.003 Programs for Minors. Additionally, HPS does not maintain a central inventory of all programs involving minors or documented procedures. Therefore, Internal Audit was unable to verify compliance with UNT Policy 15.003 Programs for Minors.	High	1. Recommendations for Dr. Neale Chumbler, Dean of HPS: 1.1b. Compile and maintain a central inventory of all programs involving minors in HPS and their attributes.	1b. Following that meeting, we will develop a comprehensive list of all programs and faculty that work with minors. Preliminary request for information from departments and units is underway.	Zach Beaver, HPS Program Assistant Director	9/30/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	1. Programs Involving Minors College of Health and Public Service (HPS) has inconsistent practices related to criminal history background checks, sexual abuse and child molestation awareness training, and other requirements of UNT Policy 15.003 Programs for Minors. Additionally, HPS does not maintain a central inventory of all programs involving minors or documented procedures. Therefore, Internal Audit was unable to verify compliance with UNT Policy 15.003 Programs for Minors.	High	1. Recommendations for Dr. Neale Chumbler, Dean of HPS: 1.1c. Coordinate with RMS to identify whether any HPS programs trigger UNT Policy 15.003 Programs for Minors.	c. Review list of programs involving minors with RMS to determine which current programs trigger UNT Policy 15.003.	Zach Beaver, HPS Program Assistant Director	9/30/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	1. Programs Involving Minors College of Health and Public Service (HPS) has inconsistent practices related to criminal history background checks, sexual abuse and child molestation awareness training, and other requirements of UNT Policy 15.003 Programs for Minors. Additionally, HPS does not maintain a central inventory of all programs involving minors or documented procedures. Therefore, Internal Audit was unable to verify compliance with UNT Policy 15.003 Programs for Minors.	High	1. Recommendations for Dr. Neale Chumbler, Dean of HPS: 1.1d. Coordinate with RMS to develop written procedures for programs involving minors.	d. We will develop HPS policy, procedures and training plans for programs involving minors.	Zach Beaver, HPS Program Assistant Director	9/30/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	1. Programs Involving Minors College of Health and Public Service (HPS) has inconsistent practices related to criminal history background checks, sexual abuse and child molestation awareness training, and other requirements of UNT Policy 15.003 Programs for Minors. Additionally, HPS does not maintain a central inventory of all programs involving minors or documented procedures. Therefore, Internal Audit was unable to verify compliance with UNT Policy 15.003 Programs for Minors.	High	1. Recommendations for Dr. Neale Chumbler, Dean of HPS: 1.1e. Establish an annual review period to reevaluate all programs involving minors within HPS and update HPS' central inventory as necessary.	e. Based on implementation of the developed policy, we will set an annual review period for reevaluation of policy and procedures including confirmation of data in the HPS programs for minor's database.	Zach Beaver, HPS Program Assistant Director	9/30/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	1. Programs Involving Minors College of Health and Public Service (HPS) has inconsistent practices related to criminal history background checks, sexual abuse and child molestation awareness training, and other requirements of UNT Policy 15.003 Programs for Minors. Additionally, HPS does not maintain a central inventory of all programs involving minors or documented procedures. Therefore, Internal Audit was unable to verify compliance with UNT Policy 15.003 Programs for Minors.	High	1. Recommendations for Dr. Neale Chumbler, Dean of HPS: 1.1f. Ensure all identified HPS programs are coordinated through RMS per UNT Policy 15.003 Programs for Minors and Standard Operating Procedures for Programs for Minors.	f. Bi-annual internal check to confirm that all ongoing programs and projects are coordinated through RMS.	Zach Beaver, HPS Program Assistant Director	9/30/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	1. Programs Involving Minors College of Health and Public Service (HPS) has inconsistent practices related to criminal history background checks, sexual abuse and child molestation awareness training, and other requirements of UNT Policy 15.003 Programs for Minors. Additionally, HPS does not maintain a central inventory of all programs involving minors or documented procedures. Therefore, Internal Audit was unable to verify compliance with UNT Policy 15.003 Programs for Minors.	High	2. Recommendations for Clay Simmons, Chief Compliance Officer: 1.2a. Coordinate with Risk Management Services (RMS) to identify all areas within UNT that provide programs involving minors.	2a. The Chief Compliance Officer will work with the appropriate university offices to identify all areas within UNT that provide programs involving minors. Initial work on this effort will begin immediately, but it will take some time to develop a comprehensive program to control the issue.	Clay Simmons, Chief Compliance Officer	10/1/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	1. Programs Involving Minors

College of Health and Public Service (HPS) has inconsistent practices related to criminal history background checks, sexual abuse and child molestation awareness training, and other requirements of UNT Policy 15.003 Programs for Minors. Additionally, HPS does not maintain a central inventory of all programs involving minors or documented procedures. Therefore, Internal Audit was unable to verify compliance with UNT Policy 15.003 Programs for Minors. | High | 2. Recommendations for Clay Simmons, Chief Compliance Officer:

1.2b. Develop and provide annual training for all areas identified in recommendation 2a. to increase awareness of the requirements in UNT Policy 15.003 Programs for Minors and Standard Operating Procedures for Programs for Minors. | 2b. The Chief Compliance Officer will communicate with university leadership in all areas that provide program to minors to inform them of the requirements found in UNT Policy 15.003. | Clay Simmons, Chief Compliance Officer | 10/1/2019 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2019 | 19-016 UNT | Governance and Regulatory Compliance | College of Health and Public Service Dean Transition Audit | UNT | 2. Cash Handling Controls

UNT Policy 10.006 Cash Handling Controls was not followed. | High | 1. Recommendations for Dr. Neale Chumbler, Dean of HPS:

2.1a. Identify all individuals in the college that perform cash handling duties. | 1a. We will identify all individuals in HPS that handle cash as defined in this document as well as those that work with gift cards. This identification is currently underway. | Nicole Dash, HPS Associate Dean | 7/1/2019 | Closed |

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Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	2. Cash Handling Controls UNT Policy 10.006 Cash Handling Controls was not followed.	High	1. Recommendations for Dr. Neale Chumbler, Dean of HPS: 2.1b. Ensure all individuals with cash handling responsibilities receive cash handling training from the Executive Director of Asset Protection.	b. During the week of April 1 to 5, Larry Worthy, Executive Director of Asset Protection, provided three different cash handling trainings to HPS faculty and staff. After we identify all individuals in HPS that handle cash, we will cross check the list against training records and train any remaining faculty, staff and supervisors on cash handling.	Nicole Dash, HPS Associate Dean	7/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	2. Cash Handling Controls UNT Policy 10.006 Cash Handling Controls was not followed.	High	1. Recommendations for Dr. Neale Chumbler, Dean of HPS: 2.1c. Develop a process and procedure to ensure all individuals with cash handling responsibilities receive cash handling training annually.	c. We will develop an annual training schedule for cash handling provided in the college, by the Executive Director of Asset Protection, to staff and faculty who handle cash, as well as supervisors. Additionally, we will keep records of training in the college in order to track annual training.	Nicole Dash, HPS Associate Dean	7/1/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	2. Cash Handling Controls UNT Policy 10.006 Cash Handling Controls was not followed.	High	1. Recommendations for Dr. Neale Chumbler, Dean of HPS: 2.1d. Develop written cash handling procedures as required by UNT Policy 10.006 Cash Handling Controls.	d. At the college level, we will develop cash handling procedures to govern all 7 academic departments as well as college advising and IT Services. The Center for Public Management, UNTWISE and the Speech and Hearing Clinics will develop individual procedures approved by the Dean's Office and the Executive Director of Asset Protection.	Nicole Dash, HPS Associate Dean	7/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	2. Cash Handling Controls UNT Policy 10.006 Cash Handling Controls was not followed.	High	1. Recommendations for Dr. Neale Chumbler, Dean of HPS: 2.1e. Ensure all cash handling activities and deposits are made in accordance with UNT Policy 10.006 Cash Handling Controls.	1e. Develop schedule and plan for unannounced checks on units with the highest volume of deposits to confirm compliance.	Nicole Dash, HPS Associate Dean	7/1/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	3. Purchasing Card Expenditures Purchasing card expenditures were not prepared in accordance with UNT System Purchasing Card Program Guidelines.	High	1. Recommendations for Dr. Neale Chumbler, Dean of HPS: 3.1a. Ensure all PCard account statements are signed by the cardholder, approver and reconciler.	1a. Pcard records are now in Concur. The Concur system requires digital approval through their workflow. Additional Pcard training for HPS cardholders, reconcilers and approvers are scheduled for April 25 and May 8. In addition, quarterly reviews will highlight where issues may be, and mitigation plans will be developed with cardholder and supervisor.	Nicole Dash, HPS Associate Dean	9/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	3. Purchasing Card Expenditures Purchasing card expenditures were not prepared in accordance with UNT System Purchasing Card Program Guidelines.	High	1. Recommendations for Dr. Neale Chumbler, Dean of HPS: 3.1b. Ensure that PCard holders maintain documentation of vendor status check (e.g., computer screenshot) for PCard transactions of $500 or more.	1b. Documentation of vendor status will be an aspect of the quarterly review process. We will put sanctions in place that will help mitigate additional violations of this policy. Reconciler and approvers will be trained to look for vendor status documentation as part of the Concur approval process. In addition, quarterly reviews will highlight where issues may be, and mitigation plans will be developed with cardholder and supervisor.	Nicole Dash, HPS Associate Dean	9/1/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	3. Purchasing Card Expenditures Purchasing card expenditures were not prepared in accordance with UNT System Purchasing Card Program Guidelines.	High	1. Recommendations for Dr. Neale Chumbler, Dean of HPS: 3.1c. Ensure that PCard holders ship all items to a University address.	1c. Additional and regular training for Pcard holders should help mitigate any potential issues. Training for approvers will emphasize the importance of checking shipping information. Sanctions at the college level will be developed for repeat offenders. In addition, quarterly reviews will highlight where issues may be, and mitigation plans will be developed with cardholder and supervisor.	Nicole Dash, HPS Associate Dean	9/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	3. Purchasing Card Expenditures Purchasing card expenditures were not prepared in accordance with UNT System Purchasing Card Program Guidelines.	High	1. Recommendations for Dr. Neale Chumbler, Dean of HPS: 3.1d. Ensure all PCard holders identify a clear business purpose for all PCard transactions.	1d. Additional training for Pcard holders, reconcilers and approvers will emphasize the requirement to indicate business purpose for all transactions. Reconcilers and approvers will be supported to push back transactions that are not properly explained. Sanctions at the college level will be developed for repeat offenders. In addition, quarterly reviews will highlight where issues may be, and mitigation plans will be developed with cardholder and supervisor.	Nicole Dash, HPS Associate Dean	9/1/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	3. Purchasing Card Expenditures Purchasing card expenditures were not prepared in accordance with UNT System Purchasing Card Program Guidelines.	High	1. Recommendations for Dr. Neale Chumbler, Dean of HPS: 3.1e. Develop a process and procedure to perform quarterly reviews to ensure that PCard holders maintain transaction documentation in compliance with the UNT System Purchasing Card Program Guide.	1e. HPS will develop a process to implement quarterly review of Pcard transactions to evaluate compliance with UNT policies and procedures. Additionally, this process will include college imposed sanctions for non compliance. Some of the issues specifically checked will be: approvals by cardholder, reconciler and approver; vendor status documentation; shipping information; and, indication of clear business purpose. Periodic reminders of Pcard policies will be sent to Pcard holders, reconcilers, and approvers.	Nicole Dash, HPS Associate Dean	9/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	3. Purchasing Card Expenditures Purchasing card expenditures were not prepared in accordance with UNT System Purchasing Card Program Guidelines.	High	1. Recommendations for Dr. Neale Chumbler, Dean of HPS: 3.1f. Develop a process and procedure to ensure PCard holders and reconcilers attend PCard training annually.	1f. We will develop a training database in HPS to track training dates annually. As we are already doing, HPS will coordinate annual training for card holders and reconcilers. Process for tracking compliance and sanctions or non-compliance will be developed.	Nicole Dash, HPS Associate Dean	9/1/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	4. Travel Expenditures Travel Budget Authorization forms were not prepared in accordance with UNT System Travel Guidelines, and international travel was not registered prior to departure.	Moderate	1. Recommendations for Dr. Neale Chumbler, Dean of HPS: 4.1a. Communicate requirements related to international travel registration.	1a. We will notify HPS faculty and staff of all requirements related to international travel. These reminders will be sent at the beginning of each semester: Fall, Spring and Summe	Nicole Dash, HPS Associate Dean	10/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	4. Travel Expenditures Travel Budget Authorization forms were not prepared in accordance with UNT System Travel Guidelines, and international travel was not registered prior to departure.	Moderate	1. Recommendations for Dr. Neale Chumbler, Dean of HPS: 4.1b. Ensure all employees who travel and prepare travel vouchers receive training related to travel.	1b. We will require all faculty and staff who plan to travel for UNT to attend required training. Those who fail to attend will not be authorized to travel.	Nicole Dash, HPS Associate Dean	10/1/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	4. Travel Expenditures Travel Budget Authorization forms were not prepared in accordance with UNT System Travel Guidelines, and international travel was not registered prior to departure.	Moderate	1. Recommendations for Dr. Neale Chumbler, Dean of HPS: 4.1c. Develop a process and procedure to ensure travel training is obtained annually.	1c. We will create a database to track who receives training and when. We will provide annual opportunities for travel training in the college by UNT Travel personnel.	Nicole Dash, HPS Associate Dean	10/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	4. Travel Expenditures Travel Budget Authorization forms were not prepared in accordance with UNT System Travel Guidelines, and international travel was not registered prior to departure.	Moderate	1. Recommendations for Dr. Neale Chumbler, Dean of HPS: 4.1d. Develop a process and procedure to ensure that all University-related international travel in HPS is registered with Risk Management Services prior to departure.	d. We will develop internal processes and procedures to require Risk Management Services before international travel. We will additionally create a process for compliance checks with appropriate sanctions for failing to follow guidelines.	Nicole Dash, HPS Associate Dean	10/1/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	4. Travel Expenditures Travel Budget Authorization forms were not prepared in accordance with UNT System Travel Guidelines, and international travel was not registered prior to departure.	Moderate	1. Recommendations for Dr. Neale Chumbler, Dean of HPS: 4.1e. Develop a process and procedure to ensure that the Travel Budget Authorization Form is completed and approved prior to travel.	1e. On March 25, the faculty and staff in the college were notified that all travel as of April 15th would require a signed TBA to be filed three weeks before departure. HPS Dean's office will develop additional processes and procedures to mitigate the risk of non-compliance.	Nicole Dash, HPS Associate Dean	10/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-016 UNT	Governance and Regulatory Compliance	College of Health and Public Service Dean Transition Audit	UNT	5. Strip-Cut Paper Shredder UNT Speech and Hearing Center used a strip-cut paper shredder.	Moderate	1. Recommendation for Dr. Kamakshi Gopal, Department Chair of Audiology and Speech-Language Pathology: 5.1a. Discard the strip-cut shredder and ensure cross-cut paper shredders are used to destroy documents containing sensitive information to render the information unreadable.	1a. On Monday February 18th, after meeting with the Internal Audit staff about the SAS 99 and IT Questionnaires, the shredder in our graduate student resource library (room 201) was identified by the Internal Audit staff as a non-compliant strip shredder. The shredder was immediately removed from that location (that same afternoon) and replaced with an extra cross-cut shredder that was available from another office (260A). The strip shredder was kept in the department office (unplugged, not in use) until the next Surplus pickup (requested on March 7th, 2019 and picked up by Surplus shortly thereafter).	Maia Cudhea, Administrative Coordinator	Immediate (Monday, 2/18)	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2019	19-017 UNT	Governance and Regulatory Compliance	Libraries Dean Transition Audit	UNT	1. Operation of University Vehicles Unapproved drivers operated vehicles in UNT Libraries, and mileage logs were not always submitted to Automotive Services.	High	1. Recommendations for Diane Bruxvoort, Dean of University Libraries: 1.1a. Develop a process and procedure to ensure that only individuals who are eligible to operate a University vehicle have access to vehicle keys.	1a. We concur with the finding and recommendation. We propose the following actions either taken or planned. - Institute departmental policy to ensure all new staff / students have completed the University Driver Request Form. - Request approved drivers bi-annually from Risk Management and update as new drivers are approved. - Post approved driver list at all locations and restrict key access only to approved drivers.	Scott Jackson, Assistant Dean for Library Facilities & Systems	4/30/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-017 UNT	Governance and Regulatory Compliance	Libraries Dean Transition Audit	UNT	1. Operation of University Vehicles Unapproved drivers operated vehicles in UNT Libraries, and mileage logs were not always submitted to Automotive Services.	High	1. Recommendations for Diane Bruxvoort, Dean of University Libraries: 1.1b. Develop a process and procedure to ensure that completed vehicle mileage logs are submitted monthly to Automotive Services.	1b. We concur with the finding and recommendation. We propose the following actions either taken or planned. Within the first 5 business days of each month the van logs will be transcribed to an electronic format and emailed to Facilities in accordance with UNT Facilities Policy.	Scott Jackson, Assistant Dean for Library Facilities & Systems	4/22/2019	Closed

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Internal	UNT System Internal Audit	Fiscal Year 2019	19-017 UNT	Governance and Regulatory Compliance	Libraries Dean Transition Audit	UNT	2. Purchasing Card Expense Description Fields 1,393 of 3,077 (45.3%) purchasing card (PCard) transactions for fiscal year 2018 did not contain expense descriptions.	Moderate	1. Recommendations for Diane Bruxvoort, Dean of University Libraries: 2.1a. Ensure PCard holders enter an appropriate description for all items purchased.	1a. We concur with the finding and recommendation. We propose the following actions either taken or planned. - Communication was sent on April 17, 2019 to all PCard holders, reconcilers and approvers to make sure the business purpose description field has the appropriate purchase description entered. Approvers will reject any PCard documents with missing or inadequate business purpose.	AK Khan, Assistant Dean for Finance & Administration	4/22/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-017 UNT	Governance and Regulatory Compliance	Libraries Dean Transition Audit	UNT	2. Purchasing Card Expense Description Fields 1,393 of 3,077 (45.3%) purchasing card (PCard) transactions for fiscal year 2018 did not contain expense descriptions.	Moderate	1. Recommendations for Diane Bruxvoort, Dean of University Libraries: 2.1b. Ensure PCard holders attend refresher training.	1b. We concur with the finding and recommendation. We propose the following actions either taken or planned. Refresher training has being scheduled for all PCard holders will be held in May 2019.	AK Khan, Assistant Dean for Finance & Administration	5/30/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-017 UNT	Governance and Regulatory Compliance	Libraries Dean Transition Audit	UNT	3. International Travel Registration International travel was not registered prior to departure.	Moderate	1. Recommendations for Diane Bruxvoort, Dean of University Libraries: 3.1a. Communicate requirements related to international travel registration.	1a. We concur with the finding and recommendation. We propose the following actions either taken or planned. Communication was sent on April 19, 2019 to all Libraries faculty and staff to make sure international travel is registered with Risk Management prior to departure.	AK Khan, Assistant Dean for Finance & Administration	4/30/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-017 UNT	Governance and Regulatory Compliance	Libraries Dean Transition Audit	UNT	3. International Travel Registration International travel was not registered prior to departure.	Moderate	1. Recommendations for Diane Bruxvoort, Dean of University Libraries: 3.1b. Develop a process and procedure to ensure that all University-related international travel in UNT Libraries is registered with Risk Management Services prior to departure.	1b. We concur with the finding and recommendation. We propose the following actions either taken or planned. Procedures for completing the Travel Budget Authorization (TBA) form and requirement for registering international travel with Risk Management were published on April 22, 2019.	AK Khan, Assistant Dean for Finance & Administration	4/30/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-017 UNT	Governance and Regulatory Compliance	Libraries Dean Transition Audit	UNT	4. Strip-Cut Paper Shredder A strip-cut paper shredder used by UNT Libraries is not sufficient to protect sensitive information.	Moderate	1. Recommendations for Diane Bruxvoort, Dean of University Libraries: 4.1a. Review paper shredders in UNT Libraries to identify those that are strip-cut shredders. Discontinue use of those shredders identified as strip-cut shredders.	1a. We concur with the finding and recommendation. We propose the following actions either taken or planned. The identified shredder was sent to surplus on April 18, 2019. A new confidential recycle bin has been installed in the location. Any other strip cut shredders in the Library are in the process of being identified and decommissioned.	Scott Jackson, Assistant Dean for Library Facilities & Systems	10/15/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-017 UNT	Governance and Regulatory Compliance	Libraries Dean Transition Audit	UNT	4. Strip-Cut Paper Shredder A strip-cut paper shredder used by UNT Libraries is not sufficient to protect sensitive information.	Moderate	1. Recommendations for Diane Bruxvoort, Dean of University Libraries: 4.1b. Obtain cross-cut paper shredders to dispose of documents containing sensitive information, where applicable.	1b. We concur with the finding and recommendation. We propose the following actions either taken or planned. ⬚ As an internal procedure, we will only approve for purchasing crosscut shredders.	Scott Jackson, Assistant Dean for Library Facilities & Systems	4/18/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-020 HSC	Governance and Regulatory Compliance	Self-Funded Enterprise Departments Audit	UNTHSC	1. Fitness Center - Inconsistent and Inaccurate Allocations of Expenditures Fitness Center financial activities are not accurately recorded within the PeopleSoft Financial module.	High	1. Recommendations for the Vice President of Finance & Planning: 1.1a. Evaluate and determine how to proceed with prior year inaccurate roll forward balances, which were not reflective of salaries, wages, and payroll costs. Based on determination, take appropriate action as necessary.	1a. UNTHSC Budget Office will coordinate with Student Affairs and the UNT System Controller's Office to develop a mechanism to identify and ensure all applicable prior year expenses are recorded appropriately within the UNTHSC's Accounting System.	Jeff Scarpelli, VP of Finance and Planning	12/20/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-020 HSC	Governance and Regulatory Compliance	Self-Funded Enterprise Departments Audit	UNTHSC	1. Fitness Center - Inconsistent and Inaccurate Allocations of Expenditures Fitness Center financial activities are not accurately recorded within the PeopleSoft Financial module.	High	1. Recommendations for the Vice President of Finance & Planning: 1.1b. Evaluate and update the budgeting process to ensure that educational and general funds appropriated by the General Appropriations Act are not expended to support auxiliary enterprises.	1b. UNTHSC Budget Office will establish a process and coordinate with the Vice Provost of Student Affairs during the annual budgeting process, as well as during schedule budgetary review meetings, to ensure that educational and general funds not expended to support auxiliary enterprises.	Jeff Scarpelli, VP of Finance and Planning	12/20/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-020 HSC	Governance and Regulatory Compliance	Self-Funded Enterprise Departments Audit	UNTHSC	1. Fitness Center - Inconsistent and Inaccurate Allocations of Expenditures Fitness Center financial activities are not accurately recorded within the PeopleSoft Financial module.	High	1. Recommendations for the Vice President of Finance & Planning: 1.1c. Ensure all direct costs (i.e. salaries and payroll costs) and indirect costs (i.e. utilities, custodial, maintenance, etc.) are budgeted and attributed to each auxiliary enterprise in accordance with UNTHSC Budget Development Guidelines, NACUBO, and GASB.	1c. UNTHSC Budget Office will coordinate with Student Affairs and the UNT System Controller's Office to ensure all applicable direct and indirect costs are budgeted and attributed to the appropriate auxiliary enterprise in accordance with UNTHSC Budget Development Guidelines, NACUBO, and GASB.	Jeff Scarpelli, VP of Finance and Planning	12/20/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-020 HSC	Governance and Regulatory Compliance	Self-Funded Enterprise Departments Audit	UNTHSC	1. Fitness Center - Inconsistent and Inaccurate Allocations of Expenditures Fitness Center financial activities are not accurately recorded within the PeopleSoft Financial module.	High	1. Recommendations for the Vice President of Finance & Planning: 1.1d. Work with HSC Controller to establish a methodology for allocating indirect costs (i.e. utilities and custodial services) to auxiliary enterprises, and re-allocate the funds accordingly.	1d. UNTHSC's Budget Office will coordinate with Student Affairs and the UNT System Controller's Office to establish a methodology and an annual procedure, at a minimum, for allocating indirect costs to auxiliary enterprises	Jeff Scarpelli, VP of Finance and Planning	12/20/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-020 HSC	Governance and Regulatory Compliance	Self-Funded Enterprise Departments Audit	UNTHSC	1. Fitness Center - Inconsistent and Inaccurate Allocations of Expenditures Fitness Center financial activities are not accurately recorded within the PeopleSoft Financial module.	High	2. Recommendations for the Vice Provost of Student Affairs in coordination with the Vice President of Finance & Planning: 1.2a. Determine and update the percentage of payroll distribution on the ePar for the Director and Assistant Director salaries and payroll costs to the Fitness Center auxiliary enterprise account for FY19 and forward.	2a. Vice Provost of Student Affairs, in coordination with Vice President of Finance & Planning, will evaluate the payroll distribution on the ePar for the Director and Assistant Director salaries for FY19 and future fiscal year	Trisha VanDuser, Vice Provost of Student Affairs in coordination with Jeff Scarpelli, Vice President of Finance & Planning	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-020 HSC	Governance and Regulatory Compliance	Self-Funded Enterprise Departments Audit	UNTHSC	1. Fitness Center - Inconsistent and Inaccurate Allocations of Expenditures Fitness Center financial activities are not accurately recorded within the PeopleSoft Financial module.	High	2. Recommendations for the Vice Provost of Student Affairs in coordination with the Vice President of Finance & Planning: 1.2b. Record a journal entry re-allocating the portion of the Director's FY19 salary and payroll costs attributable to the Fitness Center from state funds to auxiliary funds.	2b. Vice Provost of Student Affairs will work with the UNTHSC Budget Office and the HSC Controller's Office to record a journal entry for re-allocating a portion of the Director's FY19 salary and payroll cost	Trisha VanDuser, Vice Provost of Student Affairs in coordination with Jeff Scarpelli, Vice President of Finance & Planning	12/20/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-020 HSC	Governance and Regulatory Compliance	Self-Funded Enterprise Departments Audit	UNTHSC	1. Fitness Center - Inconsistent and Inaccurate Allocations of Expenditures Fitness Center financial activities are not accurately recorded within the PeopleSoft Financial module.	High	2. Recommendations for the Vice Provost of Student Affairs in coordination with the Vice President of Finance & Planning: 1.2c. Work with the HSC Controller to assess the impact for previous years' salary and payroll costs of the Director. Then, confer with the Appropriation Comptroller's Office on how to do address any potential prior year charges classified improperly as state appropriated fund expenses.	2c. Vice Provost of Student Affairs will evaluate and work with the UNTHSC Budget Office and the HSC Controller's Office to address potential prior year charges. In addition, the UNT System's Controller's Office will work with the Texas Comptroller of Public Accounts to make a determination related to applicable prior year charges that may have been classified improperly.	Trisha VanDuser, Vice Provost of Student Affairs in coordination with Jeff Scarpelli, Vice President of Finance & Planning	12/20/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-020 HSC	Governance and Regulatory Compliance	Self-Funded Enterprise Departments Audit	UNTHSC	1. Fitness Center - Inconsistent and Inaccurate Allocations of Expenditures Fitness Center financial activities are not accurately recorded within the PeopleSoft Financial module.	High	2. Recommendations for the Vice Provost of Student Affairs in coordination with the Vice President of Finance & Planning: 1.2d. Identify and re-allocate all FY19 direct expenditures associated with the Fitness Center from the Student Affairs designated funds to the Fitness Center auxiliary enterprise account (e.g. M&O).	2d. Vice Provost of Student Affairs will work with the UNTHSC Budget Office and the HSC Controller's Office to identify and re-allocate FY19 direct expenditures associated with the Fitness Center.	Trisha VanDuser, Vice Provost of Student Affairs in coordination with Jeff Scarpelli, Vice President of Finance & Planning	12/20/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-020 HSC	Governance and Regulatory Compliance	Self-Funded Enterprise Departments Audit	UNTHSC	1. Fitness Center - Inconsistent and Inaccurate Allocations of Expenditures Fitness Center financial activities are not accurately recorded within the PeopleSoft Financial module.	High	2. Recommendations for the Vice Provost of Student Affairs in coordination with the Vice President of Finance & Planning: 1.2e. Conduct a business analysis and develop a long-range plan which includes, but is not limited to, the evaluation and development of a sustainable and self-sufficient membership fee structure for students, faculty/staff, and community members.	2e. Vice Provost of Student Affairs, in coordination with the Vice President of Finance & Planning, will evaluate other funding mechanisms to support the Fitness Center	Trisha VanDuser, Vice Provost of Student Affairs in coordination with Jeff Scarpelli, Vice President of Finance & Planning	11/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-020 HSC	Governance and Regulatory Compliance	Self-Funded Enterprise Departments Audit	UNTHSC	2. Parking - Inconsistent and Inaccurate Allocations of Expenditures The Parking Office financial activities are not accurately recorded within the PeopleSoft Financial module.	High	1. Recommendations for the Vice President of Finance & Planning: 2.1a. Evaluate and update the budgeting process to ensure that educational and general funds appropriated by the General Appropriations Act are not expended to support auxiliary enterprises.	1a. UNTHSC Budget Office will establish a process and coordinate with the Police Department during the annual budgeting process, as well as during schedule budgetary review meetings, to ensure that educational and general funds not expended to support auxiliary enterprises.	Jeff Scarpelli, VP of Finance	12/20/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-020 HSC	Governance and Regulatory Compliance	Self-Funded Enterprise Departments Audit	UNTHSC	2. Parking - Inconsistent and Inaccurate Allocations of Expenditures The Parking Office financial activities are not accurately recorded within the PeopleSoft Financial module.	High	1. Recommendations for the Vice President of Finance & Planning: 2.1b. Ensure all direct costs (i.e. salaries and payroll costs) and indirect costs (i.e. utilities, custodial, maintenance, etc.) are budgeted and attributed to each auxiliary enterprise in accordance with UNTHSC Budget Development Guidelines, NACUBO, and GASB.	1b. UNTHSC Budget Office will coordinate with the Police Department and the UNT System Controller's Office to ensure all applicable direct and indirect costs are budgeted and attributed to the appropriate auxiliary enterprise in accordance with UNTHSC Budget Development Guidelines, NACUBO, and GASB.	Jeff Scarpelli, VP of Finance	12/20/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-020 HSC	Governance and Regulatory Compliance	Self-Funded Enterprise Departments Audit	UNTHSC	2. Parking - Inconsistent and Inaccurate Allocations of Expenditures The Parking Office financial activities are not accurately recorded within the PeopleSoft Financial module.	High	1. Recommendations for the Vice President of Finance & Planning: 2.1c. Work with HSC Controller to establish a methodology for allocating indirect costs (i.e. utilities and custodial services) to auxiliary enterprises, and re-allocate the funds accordingly.	1c. UNTHSC's Budget Office will coordinate with the Police Department and the UNT System Controller's Office to establish a methodology and an annual procedure, at a minimum, for allocating indirect costs to auxiliary enterprises	Jeff Scarpelli, VP of Finance	12/20/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-020 HSC	Governance and Regulatory Compliance	Self-Funded Enterprise Departments Audit	UNTHSC	2. Parking - Inconsistent and Inaccurate Allocations of Expenditures The Parking Office financial activities are not accurately recorded within the PeopleSoft Financial module.	High	2. Recommendations for the Interim Chief of Police in coordination with the Vice President of Finance & Planning: 2.2a. Determine and update the Parking Manager and three Administrative personnel's percentage of salary and payroll costs on the ePar attributable to Parking auxiliary enterprise account for FY19 and forward.	2a. Interim Chief of Police, in coordination with Vice President of Finance & Planning, will evaluate the payroll distribution on the ePar for the Parking Manager and Administrative personnel's salaries for FY19 and future fiscal years.	Jeff Arrington, Interim Chief of Police in coordination with Jeff Scarpelli, VP of Finance.	8/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-020 HSC	Governance and Regulatory Compliance	Self-Funded Enterprise Departments Audit	UNTHSC	2. Parking - Inconsistent and Inaccurate Allocations of Expenditures The Parking Office financial activities are not accurately recorded within the PeopleSoft Financial module.	High	2. Recommendations for the Interim Chief of Police in coordination with the Vice President of Finance & Planning: 2.2b. Record a journal entry re-allocating the portion of the Parking Manager and three Administrative personnel's FY19 salary and payroll costs attributable for Parking from state funds to auxiliary funds.	2b. Interim Chief of Police will work with the UNTHSC Budget Office and the HSC Controller's Office to record a journal entry for re-allocating a portion of appropriate personnel's FY19 salary and payroll cost.	Jeff Arrington, Interim Chief of Police in coordination with Jeff Scarpelli, VP of Finance.	12/20/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-020 HSC	Governance and Regulatory Compliance	Self-Funded Enterprise Departments Audit	UNTHSC	2. Parking - Inconsistent and Inaccurate Allocations of Expenditures The Parking Office financial activities are not accurately recorded within the PeopleSoft Financial module.	High	2. Recommendations for the Interim Chief of Police in coordination with the Vice President of Finance & Planning: 2.2c. Work with the HSC Controller to assess the impact for previous years' salary and payroll costs of the Parking Manager and three Administrative personnel. Then, confer with the Appropriation Comptroller's Office on how to do address any potential prior year charges classified improperly as state appropriated fund expenses.	2c .Interim Chief of Police will evaluate and work with the UNTHSC Budget Office and the HSC Controller's Office to address potential prior year charges. In addition, the UNT System's Controller's Office will work with the Texas Comptroller of Public Accounts to make a determination related to applicable prior year charges that may have been classified improperly.	Jeff Arrington, Interim Chief of Police in coordination with Jeff Scarpelli, VP of Finance.	12/20/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-020 HSC	Governance and Regulatory Compliance	Self-Funded Enterprise Departments Audit	UNTHSC	3. Fitness Center – Cash Handling Cash handling procedures in the Fitness Center are not adequate during the transaction processing, receipting, safeguarding, depositing, and reconciliation of membership fees.	Moderate	1. Recommendation for the Director of Student Services: 3.1a. Work with the UNTHSC Vice President for Finance & Planning to assist you in establishing departmental cash control procedures that include but are not limited to: • Establish unique Active Net system user login IDs for all employees. • Ensure that employees handling cash receive required annual cash handling training. • Obtain a restrictive endorsement stamp for use on check payments received by the Fitness Center. • Require timely deposit of funds on hand in accordance with Cash Handling guidelines. • Establish a method to independently reconcile all payments recorded to the Active Net system to actual deposits. Any discrepancies identified, should be investigated. • Maintain adequate and proper storage of all funds until they are deposited, including access to combinations or keys, in accordance with Cash Handling guidelines. • Establish management oversight monitoring controls (i.e. voided transactions, reconciliation review) where separation of cash handling responsibilities are not possible.	1a. The Office of Student Affairs will work with the Office of Finance to develop and establish the following controls: • We agree and will establish a unique Active Net system user login IDs for all employees, both student workers and full-time team members. • We agree and will ensure that employees, both student workers and full-time team members, handling cash receive required annual cash handling training. Additionally, procedures regarding cash handling will be written following the completion of the training and kept with the facility operations binder. • We agree and will obtain a restrictive endorsement stamp for use on check payments received by the Fitness Center. • We agree and will require timely deposit of funds on hand in accordance with Cash Handling guidelines. • We agree and will establish a method to independently reconcile all payments recorded to the Active Net system to actual deposits. Any discrepancies identified will be investigated. • We agree and will maintain adequate and proper storage of all funds until they are deposited, including access to combinations or keys, in accordance with Cash Handling guidelines. • We agree and will establish management oversight monitoring controls (i.e. voided transactions, reconciliation review) where separation of cash handling responsibilities are not possible.	Emily Mire, Director of Student Services	11/1/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-020 HSC	Governance and Regulatory Compliance	Self-Funded Enterprise Departments Audit	UNTHSC	4. Parking – Cash Handling Cash handling procedures in the Police Department are not adequate during the safeguarding of cash and reconciliation of deposits to system transactions.	Moderate	1. Recommendations for the UNTHSC Interim Chief of Police and Parking Manager: 4.1a. Work with the UNTHSC Vice President for Finance & Planning to assist you in establishing departmental cash controls procedures that include but are not limited to: • Establish a separate cash receipt log for check payments received by mail. • Maintain adequate and proper storage of all funds until they are deposited, including access to combinations or keys, in accordance with Cash Handling guidelines. • Establish a method to independently reconcile all payments recorded to the T2 system to actual deposits. Any discrepancies identified should be investigated. • Require timely deposit of funds on hand in accordance with Cash Handling guidelines. • Ensure the deposit confirmation received by email from the Cashiering Department are matched and filed with the Deposit Form.	1a. The Police Department will work with the Office of Finance to develop and establish the following controls: • Establish a separate cash receipt log for check payments received by mail. • Maintain adequate and proper storage of all funds until they are deposited, including access to combinations or keys, in accordance with Cash Handling guidelines. • Establish a method to independently reconcile all payments recorded to the T2 system to actual deposits, including investigating any discrepancies. • Ensure funds on hand are deposited in a timely manner as in accordance with Cash Handling guidelines. • Ensure the deposit confirmation received by email from the Cashiering Department are matched and filed with the Deposit Form.	Jeff Arrington, Interim Chief of Police and Shanika Covington, Parking Manager	11/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-020 HSC	Governance and Regulatory Compliance	Self-Funded Enterprise Departments Audit	UNTHSC	4. Parking – Cash Handling Cash handling procedures in the Police Department are not adequate during the safeguarding of cash and reconciliation of deposits to system transactions.	Moderate	1. Recommendations for the UNTHSC Interim Chief of Police and Parking Manager: 4.1b. Work with the Office of Finance & Planning to ensure the change fund established for the Parking Office has been validated and authorized.	1b. The Police Department will work with the Office of Finance to evaluate the necessity of maintain a change fund and, at a minimum, ensure the change fund for the Parking Office is validated and authorized.	Jeff Arrington, Interim Chief of Police and Shanika Covington, Parking Manager	11/1/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	1. Institutional Cash Handling UNT Dallas does not have a cash handling training program in place. Additionally, UNT Dallas has not developed its own cash handling policy.	High	1. Recommendations for Jim Main, Executive Vice President for Administration and Chief Financial Officer: 1.1a. Develop and implement a cash handling training program at UNT Dallas.	1a. UNT Dallas will have a one-time in-person training session for all current cash handlers provided by the Executive Director – Asset Protection in the division of Finance & Administration at UNT. We have an open position, Financial Services Manager, who will be responsible for training and verifying approval for new cash handlers going forward.	Jackie Elder, Associate Vice President for Finance & Administration	6/28/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	1. Institutional Cash Handling UNT Dallas does not have a cash handling training program in place. Additionally, UNT Dallas has not developed its own cash handling policy.	High	1. Recommendations for Jim Main, Executive Vice President for Administration and Chief Financial Officer: 1.1b. Strengthen the existing cash handling policy at UNT Dallas by evaluating whether UNT Policy 10.006 – Cash Handling Controls is suitable for the University. If necessary, develop a cash handling policy for UNT Dallas.	1b. UNT Policy 10.006 – Cash Handling Controls will be reviewed and revised for implementation for UNT Dallas or a new policy will be developed and implemented for cash handling.	Jackie Elder, Associate Vice President for Finance & Administration	6/28/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	2. Conflict of Interest Disclosure Employees in Student Financial Aid and Scholarships (SFAS) are not required to declare conflicts of interest.	High	1. Recommendations for Stephanie Holley, Vice President of Student Access and Success: 2.1a. Require Student Financial Aid & Scholarships (SFAS) employees to list annually themselves or any family members who are enrolled at UNT Dallas.	1a. Management agrees with this recommendation and will have updated disclosures submitted by all staff on or before May 1; going forward this will be incorporated into the annual performance evaluation process. For any new hires, disclosures and conflict of interest statements are collected on the first day of employment.	Stephanie Holley, Vice President of Student Access and Success	6/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	2. Conflict of Interest Disclosure Employees in Student Financial Aid and Scholarships (SFAS) are not required to declare conflicts of interest.	High	1. Recommendations for Stephanie Holley, Vice President of Student Access and Success: 2.1b. Develop a process and procedure to identify whether SFAS employees have processed their own financial aid or the financial aid of family members.	1b. Management agrees with this recommendation and will develop a report and processing schedule to review transactions and will also update Office Policy to reflect that Director or Associate Director will process aid.	Stephanie Holley, Vice President of Student Access and Success	6/1/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	2. Conflict of Interest Disclosure Employees in Student Financial Aid and Scholarships (SFAS) are not required to declare conflicts of interest.	High	1. Recommendations for Stephanie Holley, Vice President of Student Access and Success: 2.1c. Update the Code of Conduct for Financial Aid Professionals to expressly prohibit SFAS employees from awarding financial aid to themselves or their family members.	1c. Management agrees with this recommendation and will update the Code of Conduct to incorporate disclosure of conflict of interest statement.	Stephanie Holley, Vice President of Student Access and Success	6/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	3. Prior Year Financial Aid Balances Remaining funds in prior year financial aid items are not closed out at the end of the year.	High	1. Recommendations for Garrick Hildebrand, Director of Financial Aid: 3.1a. Develop a process and procedure to identify prior year financial aid items with a remaining balance.	1a. Management agrees with this recommendation. As part of reconciliation and annual close out process, which is done between SFAS and FA Accountant, fiscal item types will be identified and closed out after final reconciliations have been completed.	Garrick Hildebrand, Director of Financial Aid	8/30/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	3. Prior Year Financial Aid Balances Remaining funds in prior year financial aid items are not closed out at the end of the year.	High	1. Recommendations for Garrick Hildebrand, Director of Financial Aid: 3.1b. Develop a process and procedure to close out balances for financial aid items in prior years.	1b. Management agrees with this recommendation. Student Financial Aid & Scholarships will work with Financial Aid Accountant to develop written policies and procedures regarding reconciliations, close outs, and prior year fiscal balances.	Garrick Hildebrand, Director of Financial Aid	8/30/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	3. Prior Year Financial Aid Balances Remaining funds in prior year financial aid items are not closed out at the end of the year.	High	1. Recommendations for Garrick Hildebrand, Director of Financial Aid: 3.1c. Close out balances for financial aid items in prior years.	1c. Management agrees with this recommendation and all prior year balances will be closed out.	Garrick Hildebrand, Director of Financial Aid	8/30/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	4. Satisfactory Academic Progress Overrides Security roles in PeopleSoft do not correspond to job responsibilities for Satisfactory Academic Progress (SAP) status overrides.	High	1. Recommendation for Garrick Hildebrand, Director of Financial Aid: 4.1a. Update security roles in PeopleSoft to restrict the ability to override Satisfactory Academic Progress status to appropriate personnel.	1a. Management agrees with this recommendation. Management will work with the EIS-Security team to update SAP security roles in PeopleSoft to be in line with current business processes.	Garrick Hildebrand, Director of Financial Aid	6/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	5. Financial Aid Awarding Practices for Employees Employees at the same organizational level in Student Financial Aid & Scholarships (SFAS) awarded each other financial aid.	High	1. Recommendation for Garrick Hildebrand, Director of Financial Aid: 5.1a. Develop a process and procedure to ensure that employees in Student Financial Aid & Scholarships at the same organizational level do not process each other's financial aid.	1a. Management agrees with this recommendation. Management will develop a report and review process to review transactions.	Garrick Hildebrand, Director of Financial Aid	7/1/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	6. Fiscal Operations Report and Application to Participate UNT Dallas did not comply with Federal Work-Study (FWS) community service requirements. Additionally, there are no documented procedures for completion and submission of the Fiscal Operations Report and Application to Participate (FISAP).	High	1. Recommendations for Garrick Hildebrand, Director of Financial Aid: 6.1a. Train employees so that they are knowledgeable enough to administer the Federal Work-Study program to comply with federal community service requirements.	1a. Management agrees with this recommendation and will retrain staff regarding community service requirements.	Garrick Hildebrand, Director of Financial Aid	10/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	6. Fiscal Operations Report and Application to Participate UNT Dallas did not comply with Federal Work-Study (FWS) community service requirements. Additionally, there are no documented procedures for completion and submission of the Fiscal Operations Report and Application to Participate (FISAP).	High	1. Recommendations for Garrick Hildebrand, Director of Financial Aid: 6.1b. Develop a process and procedure to comply with community service requirements for the Federal Work-Study program.	1b. Management agrees with this recommendation and will develop processes and procedures regarding community service requirements.	Garrick Hildebrand, Director of Financial Aid	10/1/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	6. Fiscal Operations Report and Application to Participate UNT Dallas did not comply with Federal Work-Study (FWS) community service requirements. Additionally, there are no documented procedures for completion and submission of the Fiscal Operations Report and Application to Participate (FISAP).	High	1. Recommendations for Garrick Hildebrand, Director of Financial Aid: 6.1c. Develop documented procedures for annual completion and submission of the Fiscal Operations Report and Application to Participate.	Management agrees with this recommendation and will develop procedures for the annual FISAP submission.	Garrick Hildebrand, Director of Financial Aid	10/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	7. Business Continuity Plan Student Financial Aid and Scholarships (SFAS) does not have a written Business Continuity Plan (BCP) for mission critical information resources.	High	1. Recommendations for Garrick Hildebrand, Director of Financial Aid: 7.1a. Develop a written Business Continuity Plan (BCP) for mission critical resources.	1a. Management agrees with this recommendation. Management will work with UNTD Risk Management Officer to development a Business Continuity Plan.	Garrick Hildebrand, Director of Financial Aid	Est. Imp. Date: 12/1/2019 Rev. Imp. Date: 05/31/2020	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	7. Business Continuity Plan Student Financial Aid and Scholarships (SFAS) does not have a written Business Continuity Plan (BCP) for mission critical information resources.	High	1. Recommendations for Garrick Hildebrand, Director of Financial Aid: 7.1b. Develop a process and procedure to test annually the BCP.	1b. Management agrees with this recommendation and will work with UNTD Risk Management Officer to meet this recommendation.	Garrick Hildebrand, Director of Financial Aid	5/31/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	7. Business Continuity Plan Student Financial Aid and Scholarships (SFAS) does not have a written Business Continuity Plan (BCP) for mission critical information resources.	High	1. Recommendations for Garrick Hildebrand, Director of Financial Aid: 7.1c. Test annually the BCP.	1c. Management agrees with this recommendation and will work with UNTD Risk Management Officer to meet this recommendation.	Garrick Hildebrand, Director of Financial Aid	5/31/2020	Open

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	8. Disclosure of Foreign Gifts and Contracts There is no process in place for disclosure of foreign gifts and contracts.	Moderate	1. Recommendation for Garrick Hildebrand, Director of Financial Aid: 8.1a. Develop a process and procedure to identify and report gifts and contracts from foreign sources that meet federal criteria.	1a. Management agrees with this recommendation and will develop appropriate policies and procedures to meet this disclosure and reporting requirement.	Garrick Hildebrand, Director of Financial Aid	6/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	9. Financial Aid Website The UNT Dallas Financial Aid & Scholarships website contains outdated information.	Moderate	1. Recommendations for Garrick Hildebrand, Director of Financial Aid: 9.1a. Review and update the UNT Dallas Financial Aid & Scholarships website.	1a. Management agrees with this recommendation and is currently in the process of updating the website.	Garrick Hildebrand, Director of Financial Aid	8/1/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	9. Financial Aid Website The UNT Dallas Financial Aid & Scholarships website contains outdated information.	Moderate	1. Recommendations for Garrick Hildebrand, Director of Financial Aid: 9.1b. Institute a process for periodic review of the UNT Dallas Financial Aid & Scholarships website.	1b. Management agrees with this recommendation and will develop a periodic review process.	Garrick Hildebrand, Director of Financial Aid	8/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	10. Post-Transaction Reviews There is no post-transaction review of Cost of Attendance (COA) adjustments, Satisfactory Academic Progress (SAP) appeals, and disbursement overrides.	Moderate	1. Recommendations for Garrick Hildebrand, Director of Financial Aid: 10.1a. Develop a process and procedure for post-transaction review of Cost of Attendance adjustments.	1a. Management agrees with this recommendation and will use current reports to develop review process.	Garrick Hildebrand, Director of Financial Aid	7/1/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	10. Post-Transaction Reviews There is no post-transaction review of Cost of Attendance (COA) adjustments, Satisfactory Academic Progress (SAP) appeals, and disbursement overrides.	Moderate	1. Recommendations for Garrick Hildebrand, Director of Financial Aid: 10.1b. Develop a process and procedure for post-transaction review of Satisfactory Academic Progress appeals.	1b. Management agrees with this recommendation and will use current reports to develop review process.	Garrick Hildebrand, Director of Financial Aid	7/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	10. Post-Transaction Reviews There is no post-transaction review of Cost of Attendance (COA) adjustments, Satisfactory Academic Progress (SAP) appeals, and disbursement overrides.	Moderate	1. Recommendations for Garrick Hildebrand, Director of Financial Aid: 10.1c. Develop a process and procedure for post-transaction review of disbursement overrides.	1c. Management agrees with this recommendation and will develop a new report and review process.	Garrick Hildebrand, Director of Financial Aid	7/1/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	11. Fraud Awareness Training Employees in Student Financial Aid and Scholarships (SFAS) do not complete fraud awareness training.	Moderate	1. Recommendations for Garrick Hildebrand, Director of Financial Aid: 11.1a. Develop financial aid fraud awareness training for employees in Student Financial Aid & Scholarships (SFAS).	1a. Management agrees with this recommendation and will develop appropriate fraud awareness training.	Garrick Hildebrand, Director of Financial Aid	Orig. Exp. Impl. Date: 8/1/2019 Rev. Exp. Imp. Date: 12/01/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	11. Fraud Awareness Training Employees in Student Financial Aid and Scholarships (SFAS) do not complete fraud awareness training.	Moderate	1. Recommendations for Garrick Hildebrand, Director of Financial Aid: 11.1b Integrate financial aid fraud awareness training into the annual training schedule for employees in SFAS..	1b. Management agrees with this recommendation and will incorporate fraud awareness training into existing training schedule.	Garrick Hildebrand, Director of Financial Aid	Orig. Exp. Impl. Date: 8/1/2019 Rev. Exp. Imp. Date: 12/01/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	12. Documented Processes and Procedures Documented processes and procedures may not reflect current practices. Additionally, documented processes and procedures need to be created for some functions.	Moderate	1. Recommendations for Garrick Hildebrand, Director of Financial Aid: 12.1a. Review current processes and procedures to identify those that need to documented.	1a. Management agrees with this recommendation as it is a current and ongoing project of Student Financial Aid & Scholarships.	Garrick Hildebrand, Director of Financial Aid	10/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	12. Documented Processes and Procedures Documented processes and procedures may not reflect current practices. Additionally, documented processes and procedures need to be created for some functions.	Moderate	1. Recommendations for Garrick Hildebrand, Director of Financial Aid: 12.1b. Review current documented processes and procedures to identify those that need to be updated.	1b. Management agrees with this recommendation as it is a current and ongoing project of Student Financial Aid & Scholarships.	Garrick Hildebrand, Director of Financial Aid	10/1/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	12. Documented Processes and Procedures

Documented processes and procedures may not reflect current practices. Additionally, documented processes and procedures need to be created for some functions. | Moderate | 1. Recommendations for Garrick Hildebrand, Director of Financial Aid:

12.1c. Create documented processes and procedures, where applicable. | 1c. Management agrees with this recommendation as it is a current and ongoing project of Student Financial Aid & Scholarships. | Garrick Hildebrand, Director of Financial Aid | 10/1/2019 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2019 | 19-058 DAL | Governance and Regulatory Compliance | UNT Dallas Financial Aid Processes Audit | UNT Dallas | 12. Documented Processes and Procedures

Documented processes and procedures may not reflect current practices. Additionally, documented processes and procedures need to be created for some functions. | Moderate | 1. Recommendations for Garrick Hildebrand, Director of Financial Aid:

12.1d. Update documented processes and procedures, where applicable. | 1d. Management agrees with this recommendation as it is a current and ongoing project of Student Financial Aid & Scholarships. | Garrick Hildebrand, Director of Financial Aid | 10/1/2019 | Closed |

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	13. Cost of Attendance Adjustments Cost of Attendance (COA) adjustment categories may not correspond to the student population at UNT Dallas. In addition, there is no limit for COA adjustments related to dependent care expenses.	Moderate	1. Recommendations for Garrick Hildebrand, Director of Financial Aid: 13.1a. Perform a needs assessment of Cost of Attendance (COA) adjustment categories. If necessary, update the COA adjustment categories.	1a. Management agrees with this recommendation however, a needs assessment is done annually to review COA adjustment categories to meet current student needs.	Garrick Hildebrand, Director of Financial Aid	8/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	13. Cost of Attendance Adjustments Cost of Attendance (COA) adjustment categories may not correspond to the student population at UNT Dallas. In addition, there is no limit for COA adjustments related to dependent care expenses.	Moderate	1. Recommendations for Garrick Hildebrand, Director of Financial Aid: 13.1b. Conduct a review to determine whether a limit for COA adjustments related to dependent care expenses should be established.	1b. Management will conduct a review of this category and research best practices in the industry as well as review the required documentation needed for an adjustment in this category.	Garrick Hildebrand, Director of Financial Aid	8/1/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	14. Satisfactory Academic Progress Appeal Form The Satisfactory Academic Progress (SAP) appeal form does not correspond to UNT Dallas policy.	Moderate	1. Recommendation for Garrick Hildebrand, Director of Financial Aid: 14.1a. In coordination with the UNT Dallas Director of Accreditation & Policy, evaluate whether Satisfactory Academic Progress should be maintained as a University-level policy. If necessary, update the Satisfactory Academic Progress appeal request form to correspond to UNT Dallas Policy 7.015 – Satisfactory Academic Progress (SAP).	1a. Management agrees with recommendation and will update SAP appeal documentation to be in line with the current Financial Aid Office policy regarding SAP. Management will ensure that current SAP policy is published in both University Academic Catalogs and on SFAS website. Management will also work with the Director of University Accreditation and Policy to review the ongoing status of University Policy 7.015.	Garrick Hildebrand, Director of Financial Aid	8/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-007 SYS	Governance and Regulatory Compliance	Senate Bill 20 Compliance Review	UNT System	1. Competitive Bidding Support not Posted Online UNT System Procurement Services has not implemented procedures to post competitive bidding documentation on its website until the related posted contract expires or is completed.	Moderate	1. Recommendation for the Senior Director of Procurement Services: 1.1a. Establish procedures to ensure for each contract posted online to the Procurement Services website, the related competitive bidding documentation is also posted until the contract posting expires.	1a. The Senior Director for Procurement and Payment Services shall develop procedures outlining steps to ensure proper posting of bidding documents or the authority for the contract to be exempt from the competitive bidding process for each contract posted on the Procurement Services Website until the contract posting expires.	Michael Abernethy, Senior Director of Procurement Services	11/1/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-007 SYS	Governance and Regulatory Compliance	Senate Bill 20 Compliance Review	UNT System	2. Required Certification Documents not Prepared and Signed UNT System Procurement Services did not prepare and sign required certification documents for contracts exceeding $5 million.	Moderate	2. Recommendations for the Senior Director of Procurement Services: 2.1a. Establish procedures to ensure required certifications are prepared and signed timely when contracts are executed.	1a. The Senior Director for Procurement and Payment Services shall develop procedures outlining steps to ensure required certifications are prepared and signed timely when contracts are executed.	Michael Abernethy, Senior Director of Procurement Services	12/15/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-007 SYS	Governance and Regulatory Compliance	Senate Bill 20 Compliance Review	UNT System	2. Required Certification Documents not Prepared and Signed UNT System Procurement Services did not prepare and sign required certification documents for contracts exceeding $5 million.	Moderate	2. Recommendations for the Senior Director of Procurement Services: 2.1b. Perform a review to determine that the required certification form is completed and on file for all contracts exceeding $5 million since the effective date of this policy.	1.b. In addition, we will conduct a one-time review to identify all contract files that are non-compliant by December 15, 2019, then thereafter conduct a periodic review to further ensure that the certification form is completed and on file for all contracts exceeding $5 million since the effective date of this policy.	Michael Abernethy, Senior Director of Procurement Services	12/15/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-008 UNT	Governance and Regulatory Compliance	Student-Managed Investment Fund Audit	UNT	1. Unapproved Executed Trades

The purchase and/or sell of stock, as requested by the Student Investment Group, was executed without the required final approval of the faculty advisor. | High | 1. Recommendations for Dr. Marcia Staff, Department Chair, FIREL in coordination with the SIG:

1.1a. Develop a process to ensure the SIG has a documented approval process for the execution of trades (i.e. completed buy/sell orders signed by faculty advisor). | 1a,b,c. The Chair of FIREL has developed an action plan to address the current deficiencies in the operation of the SIG and has shared it with Dean Wiley. These include: 1. Appointing two (2) co-faculty advisors for terms of two years who will agree to meet with the SIG on a regular basis and to monitor on going activities. 2. Drafting a charge for the SIG Advisory Council and a charge for the "ex officio members." Advisory Council members will be appointed for a term of two years, will include the immediate past SIG advisor and will include active portfolio managers as "ex officio" members. | Dr. Marcia Staff, Department Chair, FIREL in coordination with the SIG: | 9/15/2019 | Closed |
| Internal | UNT System Internal Audit | Fiscal Year 2019 | 19-008 UNT | Governance and Regulatory Compliance | Student-Managed Investment Fund Audit | UNT | 1. Unapproved Executed Trades

The purchase and/or sell of stock, as requested by the Student Investment Group, was executed without the required final approval of the faculty advisor. | High | 1. Recommendations for Dr. Marcia Staff, Department Chair, FIREL in coordination with the SIG:

1.1b. Develop a process to ensure trades are approved by the faculty advisor prior to trades being executed. | 1a,b,c. The Chair of FIREL has developed an action plan to address the current deficiencies in the operation of the SIG and has shared it with Dean Wiley. These include: 1. Appointing two (2) co-faculty advisors for terms of two years who will agree to meet with the SIG on a regular basis and to monitor on going activities. 2. Drafting a charge for the SIG Advisory Council and a charge for the "ex officio members." Advisory Council members will be appointed for a term of two years, will include the immediate past SIG advisor and will include active portfolio managers as "ex officio" members. | Dr. Marcia Staff, Department Chair, FIREL in coordination with the SIG: | 9/15/2019 | Closed |

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-008 UNT	Governance and Regulatory Compliance	Student-Managed Investment Fund Audit	UNT	1. Unapproved Executed Trades The purchase and/or sell of stock, as requested by the Student Investment Group, was executed without the required final approval of the faculty advisor.	High	1. Recommendations for Dr. Marcia Staff, Department Chair, FIREL in coordination with the SIG: 1.1c. Evaluate the structure of the SMIF Advisory Council to determine whether there is a need for multiple faculty advisors/approvers to assist with the trade activity process.	1a,b,c. The Chair of FIREL has developed an action plan to address the current deficiencies in the operation of the SIG and has shared it with Dean Wiley. These include: 1. Appointing two (2) co-faculty advisors for terms of two years who will agree to meet with the SIG on a regular basis and to monitor on going activities. 2. Drafting a charge for the SIG Advisory Council and a charge for the "ex officio members." Advisory Council members will be appointed for a term of two years, will include the immediate past SIG advisor and will include active portfolio managers as "ex officio" members.	Dr. Marcia Staff, Department Chair, FIREL in coordination with the SIG:	9/15/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-008 UNT	Governance and Regulatory Compliance	Student-Managed Investment Fund Audit	UNT	2. Trade Documentation The Student Investment Group is not maintaining trade activity documentation, including signed buy/sell orders and voting records.	Moderate	1. Recommendations for Dr. Marcia Staff, Department Chair, FIREL in coordination with the SIG: 2.1a. Develop a process to ensure Student Investment Group documentation related to trade activity is retained and maintained in a central location, including: i. Completed buy/sell orders signed by SIG officers and faculty advisor; and ii. Voting records.	1a,b. The FIREL department maintains all documents related to SIG on a central shared drive (the "O" drive). The assistant to the FIREL chair receives and posts all reports, etc. provided by the SIG. The department provided SIG with a laptop computer and a swipe card system to ensure that the SIG maintained and provided accurate attendance records (please see audit by Price Waterhouse Coopers on behalf of UNT Internal Audit suggesting the use of a swipe card system in 2017). Both the FIREL chair and her assistant regularly request that SIG provide information that can be posted on the O drive. This was true in 2018 as it has been every year. The FIREL department can only post information that is provided by the SIG. All information provided by the SIG is posted on the O drive. The Management Response provided to concern 1 above should address these issues as well. In addition, the SIG Bylaws will be amended to provide that the SIG can take no action unless at least one of the members of the Advisory Committee is present at the meeting.	Dr. Marcia Staff, Department Chair, FIREL in coordination with the SIG:	9/15/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-008 UNT	Governance and Regulatory Compliance	Student-Managed Investment Fund Audit	UNT	2. Trade Documentation The Student Investment Group is not maintaining trade activity documentation, including signed buy/sell orders and voting records.	Moderate	1. Recommendations for Dr. Marcia Staff, Department Chair, FIREL in coordination with the SIG: 2.1b.Develop a process to ensure newly elected SIG officers sign SIG documentation (i.e. buy/sell orders) in accordance with SIG by-laws.	1a,b. The FIREL department maintains all documents related to SIG on a central shared drive (the "O" drive). The assistant to the FIREL chair receives and posts all reports, etc. provided by the SIG. The department provided SIG with a laptop computer and a swipe card system to ensure that the SIG maintained and provided accurate attendance records (please see audit by Price Waterhouse Coopers on behalf of UNT Internal Audit suggesting the use of a swipe card system in 2017). Both the FIREL chair and her assistant regularly request that SIG provide information that can be posted on the O drive. This was true in 2018 as it has been every year. The FIREL department can only post information that is provided by the SIG. All information provided by the SIG is posted on the O drive. The Management Response provided to concern 1 above should address these issues as well. In addition, the SIG Bylaws will be amended to provide that the SIG can take no action unless at least one of the members of the Advisory Committee is present at the meeting.	Dr. Marcia Staff, Department Chair, FIREL in coordination with the SIG:	9/15/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-008 UNT	Governance and Regulatory Compliance	Student-Managed Investment Fund Audit	UNT	3. Quarterly and Annual Report Calculations

The Student Investment Group had incorrect calculations on quarterly and annual reports. | Moderate | 1. Recommendations for Dr. Marcia Staff, Department Chair, FIREL in coordination with the SIG:

3.1a. Correct and reissue SIG quarterly and annual reports for calendar year 2018. | 1a,b. The new faculty advisors and Advisory Committee will work with the SIG to ensure that the errors are corrected in the reports and that the reports reissued. Going forward, the faculty advisors and Advisory Committee will work with SIG to develop a process for appropriate review to ensure accuracy. | Dr. Marcia Staff, Department Chair, FIREL in coordination with the SIG: | 9/15/2019 | Closed |

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-008 UNT	Governance and Regulatory Compliance	Student-Managed Investment Fund Audit	UNT	3. Quarterly and Annual Report Calculations The Student Investment Group had incorrect calculations on quarterly and annual reports.	Moderate	1. Recommendations for Dr. Marcia Staff, Department Chair, FIREL in coordination with the SIG: 3.1b. Develop an appropriate review process for all SIG quarterly and annual reports to ensure accuracy.	1a,b. The new faculty advisors and Advisory Committee will work with the SIG to ensure that the errors are corrected in the reports and that the reports reissued. Going forward, the faculty advisors and Advisory Committee will work with SIG to develop a process for appropriate review to ensure accuracy. ⬚	Dr. Marcia Staff, Department Chair, FIREL in coordination with the SIG:	9/15/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-008 UNT	Governance and Regulatory Compliance	Student-Managed Investment Fund Audit	UNT	4. Strip-Cut Paper Shredder A strip-cut paper shredder used by the G. Brint Ryan College of Business is not sufficient to protect sensitive information.	Moderate	1. Recommendation for Dr. Terry Pohlen, Sr. Associate Dean, G. Brint Ryan College of Business: 4.1a. Discard the strip-cut shredders and ensure cross-cut paper shredders are used to destroy documents containing sensitive information to render the information unreadable.	1a. On April 22, 2019, Internal Audit indicated that the strip cut shredders in rooms BLB210 and BLB380 had the potential to be used to shred confidential information. The strip cut shredders did not meet the necessary level of destruction and needed to be removed/replaced.	Dr. Terry Pohlen, Sr. Associate Dean, G. Brint Ryan College of Business	Immediate 05/20/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-008 UNT	Governance and Regulatory Compliance	Student-Managed Investment Fund Audit	UNT	5. Evaluate Donor Agreement The Donor Agreement has not been reviewed or modified since its inception in 2002.	Moderate	1. Recommendations for Dr. Marcia Staff, Department Chair, FIREL in coordination with the SIG: 5.1a.Review and evaluate all necessary provisions in the Donor Agreement.	1a,b. On June 19, 2019, the chair of FIREL completed her review of recommended changes to the MOU and by memo dated June 19, 2019 forwarded the recommendations to Dean Wiley. Changes to the MOU will require unanimous vote of the following people: President of UNT; VP For Finance of UNT; and the Dean of the G. Brint Ryan College of Business. Dean Wiley is in the process of reviewing the proposal and will send her recommendation forward for approval by the President and the Vice President for Finance. After approval by the President and Vice President for Finance the MOU will be amended.	Dr. Marcia Staff, Department Chair, FIREL in coordination with the SIG:	1/31/2020	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-008 UNT	Governance and Regulatory Compliance	Student-Managed Investment Fund Audit	UNT	5. Evaluate Donor Agreement The Donor Agreement has not been reviewed or modified since its inception in 2002.	Moderate	1. Recommendations for Dr. Marcia Staff, Department Chair, FIREL in coordination with the SIG: 5.1b. Modify provisions of the Donor Agreement where necessary to become more effective and efficient, including the accurate name of the G. Brint Ryan College of Business.	1a,b. On June 19, 2019, the chair of FIREL completed her review of recommended changes to the MOU and by memo dated June 19, 2019 forwarded the recommendations to Dean Wiley. Changes to the MOU will require unanimous vote of the following people: President of UNT; VP For Finance of UNT; and the Dean of the G. Brint Ryan College of Business. Dean Wiley is in the process of reviewing the proposal and will send her recommendation forward for approval by the President and the Vice President for Finance. After approval by the President and Vice President for Finance the MOU will be amended.	Dr. Marcia Staff, Department Chair, FIREL in coordination with the SIG:	1/31/2020	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-029 HSC	Governance and Regulatory Compliance	Security Camera Audit	UNTHSC	1. Terminated Employees with Access Terminated employees access to sensitive areas had not been removed from the system	High	1. Recommendation for UNTHSC Interim Chief of Police: 1.1a. a. Identify and remove terminated employee access to the dispatch area and the server room	1.a. UNTHSC removed the inappropriate access on February 26, 2019.	Jeff Arrington, Interim Chief of Police	2/26/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-029 HSC	Governance and Regulatory Compliance	Security Camera Audit	UNTHSC	1. Terminated Employees with Access Terminated employees access to sensitive areas had not been removed from the system	High	1. Recommendation for UNTHSC Interim Chief of Police: 1.1b. Develop and implement a process to ensure prompt removal of access for terminated or employees no longer requiring access to the dispatch area.	1.b and 1.c We concur with the recommendation and will collaborate with ITS to develop and implement a process that will ensure access for terminated, or employees no-longer requiring access, is promptly removed from the system.	Jeff Arrington, Interim Chief of Police	12/1/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-029 HSC	Governance and Regulatory Compliance	Security Camera Audit	UNTHSC	1. Terminated Employees with Access Terminated employees access to sensitive areas had not been removed from the system	High	1. Recommendation for UNTHSC Interim Chief of Police: 1.1c. Develop and implement a process to ensure prompt removal of access for terminated or employees no longer requiring access to the server room.	1.b and 1.c We concur with the recommendation and will collaborate with ITS to develop and implement a process that will ensure access for terminated, or employees no-longer requiring access, is promptly removed from the system.	Jeff Arrington, Interim Chief of Police	12/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-029 HSC	Governance and Regulatory Compliance	Security Camera Audit	UNTHSC	2. Background Check Not Found Not everyone on the user access list to the server room was background checked.	High	1. Recommendation for Interim Chief Information Officer: 2.1a. Coordinate with HR to update the HR record for the employees identified with access to the server room that do not have a criminal history check on file.	1a. A review of background checks is scheduled as part of the FY20 Compliance Work Plan. Additionally, background checks are performed annually for all participants in Minors on Campus where we are able to get updated background checks on employees. Communication of the policy and requirements will be reiterated during the Policy Transformation education. A process will be documented with Campus Human Resources.	Desiree Ramirez, Chief Compliance and Integrity Officer	8/31/2020	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-029 HSC	Governance and Regulatory Compliance	Security Camera Audit	UNTHSC	3. Clear Images Not Captured Nighttime camera surveillance could not capture clear images for two campus locations due to poor lighting.	High	1. Recommendations for UNTHSC Interim Chief of Police: 3.1a. Convene a committee of UNTHSC senior leadership to determine and implement the most effective and most feasible method to improve nighttime surveillance of GSB Parking Lot 2.	1a. We concur with the recommendation and will remediate the cameras in the mentioned areas.	Jeff Arrington, Interim Chief of Police	Exp. Imp. Date: 12/1/2019 Rev. Imp. Date: 03/01/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	19-029 HSC	Governance and Regulatory Compliance	Security Camera Audit	UNTHSC	3. Clear Images Not Captured Nighttime camera surveillance could not capture clear images for two campus locations due to poor lighting.	High	1. Recommendations for UNTHSC Interim Chief of Police: 3.1b Convene a committee of UNTHSC senior leadership to determine and implement the most effective and most feasible method to improve nighttime surveillance of 3416 Darcy Street.	1b. We concur with the recommendation and will remediate the cameras in the mentioned areas.	Jeff Arrington, Interim Chief of Police	Exp. Imp. Date: 12/1/2019 Rev. Imp. Date: 03/01/2020	Open

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-029 HSC	Governance and Regulatory Compliance	Security Camera Audit	UNTHSC	4. Maintenance Schedule Did Not Exist There was no maintenance schedule for the security camera system.	High	1. Recommendation for UNTHSC Interim Chief of Police : 4.1a. Work with UNTHSC Information Technology Services (ITS) to develop and implement a maintenance schedule for the security camera system.	1a. We concur with the recommendation and will collaborate with UNTHSC Information Technology Services (ITS) to develop and implement a maintenance schedule for the security camera system.	Jeff Arrington, Interim Chief of Police.	12/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-029 HSC	Governance and Regulatory Compliance	Security Camera Audit	UNTHSC	5. Business Continuity Plan Did Not Exist There is no Business Continuity Plan in place for UNTHSC security camera system.	High	1. Recommendation for UNTHSC Interim Chief of Police: 5.1a. Work with UNTHSC Emergency Management and UNTHSC Information Technology Services (ITS) to develop a BCP for the camera security system.	1a. We concur with the recommendation and will collaborate with UNTHSC Associate Director of Emergency Management and Business Continuity, and the UNTHSC Information Technology Services (ITS), to develop a Business Continuity Plan (BCP) for the Camera Security System.	Jeff Arrington, Interim Chief of Police.	12/1/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-029 HSC	Governance and Regulatory Compliance	Security Camera Audit	UNTHSC	6. Diaster Recovery Planning and Service Level Agreement Did Not Exist There was no documented Disaster Recovery Plan or Service Level Agreement in place for the UNTHSC security camera system.	High	1. Recommendations for UNTHSC Interim Chief of Police: 6.1a. Work with UNTHSC Information Technology Services (ITS) to develop and implement a Disaster Recovery Plan and Service Level Agreements (SLA) to support the system. The SLA should also be included in the contract with the outside vendor supporting the system.	1a. We concur with the recommendation and will collaborate with UNTHSC Information Technology Services to develop a Disaster Recovery Plan and Service Level Agreement(s).	Jeff Arrington, Interim Chief of Police	Exp. Imp. Date: 12/1/2019 Rev. Imp. Date: 03/01/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	19-029 HSC	Governance and Regulatory Compliance	Security Camera Audit	UNTHSC	7. Security Camera Policy Did Not Exist There was no security camera policy in place.	Moderate	1. Recommendation for UNTHSC Interim Chief of Police: 7.1a. Convene a committee comprised of UNTHSC Information Technology Services (ITS) and UNTHSC Institutional Compliance and Integrity to establish an appropriate policy for the use and application of security cameras.	1a. We concur with the recommendation and will work with Information Technology Services and the Office of Compliance and Integrity to establish and adopt an appropriate UNTHSC Police Department policy for the use and application of security cameras.	Jeff Arrington, Interim Chief of Police	12/1/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-029 HSC	Governance and Regulatory Compliance	Security Camera Audit	UNTHSC	8. Dispatch Monitoring Understaffed Staffing only allows for one employee to be assigned to the dispatch office.	Moderate	1. Recommendation for UNTHSC Interim Chief of Police: 8.1a. Develop and implement a method to achieve adequate staffing of the dispatch office that does not affect the effectiveness of other police duties.	1a. We concur with the recommendation and are committed to asking for an additional FTE in the next Budget Development Cycle (FY2020). In addition, the Police Chief is committed to discussing alternatives to effectively staff the dispatch area during the busy hours of campus activity (1000-1400 hours).	Jeff Arrington, Interim Chief of Police	12/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-037 DAL	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT Dallas	1. Business Continuity Plan Office of Sponsored Projects (OSP) and Sponsored Projects Accounting (SPA) do not have a written Business Continuity Plan (BCP) for mission critical information resources.	Moderate	1. Recommendations for Alicia Brossette, Executive Director of Office of Sponsored Projects: 1.1a. Develop a written Business Continuity Plan (BCP) for mission critical resources.	1a. Management agrees with the recommendation to develop a written Business Continuity Plan (BCP) for mission critical resources. A plan will be put into place to address how operations will be sustained and data will be secured in the event of an IT disruption. The plan will identify key personnel, their contact information, essential functions, equipment, communications and information technology data backup processes.	Alicia Brossette, Executive Director of Office of Sponsored Projects	12/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-037 DAL	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT Dallas	1. Business Continuity Plan Office of Sponsored Projects (OSP) and Sponsored Projects Accounting (SPA) do not have a written Business Continuity Plan (BCP) for mission critical information resources.	Moderate	1. Recommendations for Alicia Brossette, Executive Director of Office of Sponsored Projects: 1.1b. Develop a process and procedure to test annually the BCP.	1b. Management agrees with the recommendation to develop a process and procedure to test the Business Continuity Plan (BCP) annually. Processes and procedures will include whether steps are conducted in the right order and that no steps are missed.	Alicia Brossette, Executive Director of Office of Sponsored Projects	3/31/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	19-037 DAL	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT Dallas	1. Business Continuity Plan Office of Sponsored Projects (OSP) and Sponsored Projects Accounting (SPA) do not have a written Business Continuity Plan (BCP) for mission critical information resources.	Moderate	1. Recommendations for Alicia Brossette, Executive Director of Office of Sponsored Projects: 1.1c. Test annually the BCP	1c. Management agrees with the recommendation to test the Business Continuity Plan (BCP) for mission critical resources annually. Testing will assist with ensuring the effectiveness of the BCP.	Alicia Brossette, Executive Director of Office of Sponsored Project	5/31/2020	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-037 DAL	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT Dallas	1. Business Continuity Plan Office of Sponsored Projects (OSP) and Sponsored Projects Accounting (SPA) do not have a written Business Continuity Plan (BCP) for mission critical information resources.	Moderate	2. Recommendations for Janet Burton, Director of Sponsored Projects Accounting: 1.2a. Develop a written Business Continuity Plan (BCP) for mission critical resources.	2a. Management agrees with the recommendation to develop a written Business Continuity Plan (BCP) for mission critical resources. A plan will be put into place to address how operations will be sustained and data will be secured in the event of an IT disruption. The plan will identify key personnel, their contact information, essential functions, equipment, communications and information technology data backup processes.	Janet Burton, Director of Sponsored Projects Accounting	12/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2019	19-037 DAL	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT Dallas	1. Business Continuity Plan Office of Sponsored Projects (OSP) and Sponsored Projects Accounting (SPA) do not have a written Business Continuity Plan (BCP) for mission critical information resources.	Moderate	2. Recommendations for Janet Burton, Director of Sponsored Projects Accounting: 1.2b. Develop a process and procedure to test annually the BCP	2b. Management agrees with the recommendation to develop a process and procedure to test the Business Continuity Plan (BCP) annually. Processes and procedures will include whether steps are conducted in the right order and that no steps are missed	Janet Burton, Director of Sponsored Projects Accounting	3/31/2020	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-037 DAL	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT Dallas	1. Business Continuity Plan Office of Sponsored Projects (OSP) and Sponsored Projects Accounting (SPA) do not have a written Business Continuity Plan (BCP) for mission critical information resources.	Moderate	2. Recommendations for Janet Burton, Director of Sponsored Projects Accounting: 1.2c. Test annually the BCP	2c. Management agrees with the recommendation to test the Business Continuity Plan (BCP) for mission critical resources annually. Testing will assist with ensuring the effectiveness of the BCP.	Janet Burton, Director of Sponsored Projects Accounting	5/31/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	19-037 DAL	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT Dallas	2. Strip-Cut Paper Shredder A strip-cut paper shredder used by Office of Sponsored Projects Accounting (SPA) is not sufficient to protect sensitive information.	Moderate	1. Recommendation for Janet Burton, Director of Sponsored Projects Accounting: 2.1a. Discard the strip-cut paper shredder and ensure documents containing sensitive information are destroyed properly to render the information unreadable (i.e. a locked bin or cross-cut shredder).	1a. Management agrees with the recommendation to discard the strip-cut paper shredder and ensure documents containing sensitive information are destroyed properly to render the information unreadable (i.e. a locked bin or crosscut shredder). The shredder will no longer be used by the Office of Sponsored Projects Accounting. All documents containing sensitive information will be discarded in the locked bin.	Janet Burton, Director of Sponsored Projects Accounting	6/28/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-040 DAL	Governance and Regulatory Compliance	Effort Reporting Process Audit	UNT Dallas	No observations	N/A	N/A	N/A	N/A	N/A	N/A
Internal	UNT System Internal Audit	Fiscal Year 2019	19-055 DAL	Governance and Regulatory Compliance	Residence Hall Key Card Access	UNT Dallas	1. Criminal History Check Not on File Of the 45 employees with access to the residence hall, one did not have a criminal history background check on file with human resources.	High	1. Recommendation for Director of Residence Life, Housing and Conference Services: 1.1a. . Coordinate with HR and the Director of Facilities to update the HR record for the employee identified with access to the residence hall that does not have a criminal history check on file.	1a. Director of Housing and Residence coordinated with Director of Facilities Management and Planning to ask staff member to go through background check process. Staff member agreed. Background check completed by UNT Dallas Human Resources.	Dee Goines, Director of Residence Life, Housing and Conference Services	6/28/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-055 DAL	Governance and Regulatory Compliance	Residence Hall Key Card Access	UNT Dallas	2. Periodic Access Review Not Performed A process did not exist to review access on a regular basis.	High	1. Recommendations for the Chief of Police: 2.1a. Create a process to regularly monitor authorized access, which includes a review of access levels at least annually and a review of terminated employees at least monthly.	1a. The UNT Dallas Police Department will: • Conduct an annual review of access level credentialing to ensure account profile holders are actively affiliated with assigned security groups, and • Conduct monthly reviews of Human Resources employee termination records to ensure timely and accurate removal from DNA Fusion.	Christopher Shaw, Chief of Police	1/1/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	19-055 DAL	Governance and Regulatory Compliance	Residence Hall Key Card Access	UNT Dallas	3. Service-Level Agreement Not in Place A Service-Level Agreement (SLA) with the vendor supporting the access system did not exist.	Moderate	1. Recommendations for the Office of IT Director: 3.1a. Establish a service-level agreement with the vendor supporting the door access system that outlines uptime expectations, updates, patches, and a maintenance schedule and submit for contract approval.	1a. We agree with this recommendation and will include these service-level agreement terms in the contract addendum for the new card access system with the requisition.	Kevin Rocha, Office of IT Director	Exp. Imp. Date: 9/30/2019 Rev. Imp. Date: 05/31/2020	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-055 DAL	Governance and Regulatory Compliance	Residence Hall Key Card Access	UNT Dallas	4. User Identifying Data Inconsistent with EIS The user name and/or ID number in the door access software system did not match the data in the central database.	Moderate	1. Recommendations for the Office of IT Director: 4.1a. Create a direct feed from EIS to populate users in the door access software system or train and establish procedures for the ID Center staff to manually populate users in the door access system with data that parallels EIS.	1a. A direct feed will be part of the new card access system as much as possible. 3rd party vendor access will need to be a manual feed still in some cases. We are correcting the user data identified during the audit and the ID Center staff will continue to cross-check new user data with DS Tools.	Kevin Rocha, Office of IT Director	Exp. Imp. Date: 9/30/2019 Rev. Imp. Date: 07/31/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	14. Satisfactory Academic Progress Appeal Form The Satisfactory Academic Progress (SAP) appeal form does not correspond to UNT Dallas policy.	Moderate	2. Recommendation for Elizabeth Giddens, Director of University Accreditation and Policy: 14.2a. In coordination with Student Financial Aid and Scholarships, evaluate whether Satisfactory Academic Progress (SAP) should be maintained as a University-level policy. If necessary, remove UNT Dallas Policy 7.015 – Satisfactory Academic Progress (SAP), or update the policy for clarity, including definitions of key terms related to SAP appeals.	2a. The Director of University Accreditation and Policy will work with the Director of Financial Aid to discuss whether we need an institutional policy on SAP or not. If not, we will go through the formal process of having Policy 7.015 Satisfactory Academic Progress deleted from our inventory and then will remove it from the policy manual/website. If we decide to keep it, we will ensure the policy and form are aligned.	Elizabeth Giddens, Director of University Accreditation and Policy	8/1/2019	Closed

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2019	19-058 DAL	Governance and Regulatory Compliance	UNT Dallas Financial Aid Processes Audit	UNT Dallas	15. Printer Security Setting Image data is retained on the printer in Student Financial Aid & Scholarships (SFAS)	Moderate	1. Recommendation for Kevin Rocha, Director of Information Technology: 15.1a. Enable the security setting for the printer in Student Financial Aid & Scholarships to overwrite image data upon completion of a job.	1a. The Stored Jobs (Delete Temporary Jobs After) on all E625 printers was enabled on 4/24/2019. This feature will delete any stored data from any print job every 30 minutes. Note: IA pending validation.	Kevin Rocha, Director of Information Technology	4/24/2019	Closed
Internal (Out-Sourced)	BKD	Fiscal Year 2019	19-111 HSC	Governance and Regulatory Compliance	Cancer Prevention and Research Institute of Texas (CPRIT) Audit	UNTHSC	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	County of Los Angeles, Department of Public Health	Fiscal Year 2019	N/A	Research	Program Review of Contract Number PH-0003507, Emergency Preparedness and Response Services	UNT	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A
External	Texas Higher Education Coordinating Board	Fiscal Year 2019	N/A	Governance and Regulatory Compliance	AY 2018 A-133 Evaluation Management Letter	UNT Dallas	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
External	Texas Higher Education Coordinating Board	Fiscal Year 2019	N/A	Governance and Regulatory Compliance	AY 2018 A-133 Evaluation Management Letter	UNT	No observations were noted.	N/A	N/A	N/A	N/A	N/A	N/A
Internal	UNT System Internal Audit	Fiscal Year 2020	19-006 SYS	Governance and Regulatory Compliance	Benefits Proportionality Audit	UNT System	1. Business Continuity Plan The Controller's Office does not have a written Business Continuity Plan (BCP) in place	Moderate	1. Recommendations for Paula Welch, System Controller and Associate Vice Chancellor for Finance: 1.1a. Develop a written Business Continuity Plan (BCP) for mission critical resources. Include procedures specific to each campus location.	1a. A written business continuity plan for mission critical resources will be developed for the Controller's Division. The plan will include procedures specific to each campus.	Paula J. Welch, System Controller and Associate Vice Chancellor for Finance	8/31/2020	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-006 SYS	Governance and Regulatory Compliance	Benefits Proportionality Audit	UNT System	1. Business Continuity Plan The Controller's Office does not have a written Business Continuity Plan (BCP) in place	Moderate	1. Recommendations for Paula Welch, System Controller and Associate Vice Chancellor for Finance: 1.1b. Develop a process and procedure to test annually the BCP	1b. The business continuity plan will include procedures to annually test the plan.	Paula J. Welch, System Controller and Associate Vice Chancellor for Finance	8/31/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2020	19-006 SYS	Governance and Regulatory Compliance	Benefits Proportionality Audit	UNT System	1. Business Continuity Plan The Controller's Office does not have a written Business Continuity Plan (BCP) in place	Moderate	1. Recommendations for Paula Welch, System Controller and Associate Vice Chancellor for Finance: 1.1c.Test annually the BCP	1c. The business continuity plan will be tested annually in accordance with the procedures included in the plan.	Paula J. Welch, System Controller and Associate Vice Chancellor for Finance	8/31/2020	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-027 SYS	Governance and Regulatory Compliance	System Accessibility and Availability Uptime Audit	UNT System	1. Availability Data Unverifiable Two critical systems supported by IT Shared Services were not monitored using the event monitoring application. Furthermore, data of SLA events were expunged after forty-five days.	Moderate	1. Recommendations for Chief Technology Officer: 1.1a. Monitor all seven (7) critical systems through the event monitoring application, and	1a. ITSS will monitor the ITSS identified critical systems by using applicable event monitoring technology.	Larry Mendez, ITSS Chief Technology Officer	4/30/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2020	19-027 SYS	Governance and Regulatory Compliance	System Accessibility and Availability Uptime Audit	UNT System	1. Availability Data Unverifiable Two critical systems supported by IT Shared Services were not monitored using the event monitoring application. Furthermore, data of SLA events were expunged after forty-five days.	Moderate	1. Recommendations for Chief Technology Officer: 1.1b. Retain data specifically for the summary of SLA trigger events.	1b. ITSS will retain data related to SLA triggered events associated with the critical systems.	Larry Mendez, ITSS Chief Technology Officer	4/30/2020	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-028 UNT	Governance and Regulatory Compliance	Data Classification and Protection of Information Audit	UNT	1. Terminated Employees Retain Access Employees who have been terminated from UNT retain access to Category I data.	High	1. Recommendations for the Vice President for Student Affairs: 1.1a. Review access to Category I data and remove all persons who have been terminated from UNT or no longer work in the department.	1a. Each department will conduct their own audit now to ensure access is only granted to those who should have access.	Dr. Elizabeth With, Vice President for Student Affairs	12/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2020	19-028 UNT	Governance and Regulatory Compliance	Data Classification and Protection of Information Audit	UNT	1. Terminated Employees Retain Access Employees who have been terminated from UNT retain access to Category I data.	High	1. Recommendations for the Vice President for Student Affairs: 1.1b. Develop a procedure to periodically review and modify access to Category I data, removing those people who no longer work at UNT, in the area using the data, or no longer require access to this data.	1b. Every department who does not already have a process in place will develop a process to remove access from all databases and drives in a timely manner when an employee leaves. This should be a documented process within their department. An audit will be conducted at least once a semester to catch anyone not removed through the process described above.	Dr. Elizabeth With, Vice President for Student Affairs	2/21/2020	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-028 UNT	Governance and Regulatory Compliance	Data Classification and Protection of Information Audit	UNT	2. Student Medical Records Retained Beyond Policy Student medical records retained in excess of record retention policy.	Moderate	2. Recommendations for Director of Clinical Services: 2.1a. All records in the card catalog and on microfiche older than record retention policy should be destroyed.	1a. All documents older than the record retention schedule will be destroyed in a secure manner.	Dr. Cynthia Hermann, Executive Director of the Student Health and Wellness Center (SHWC)	2/21/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2020	19-028 UNT	Governance and Regulatory Compliance	Data Classification and Protection of Information Audit	UNT	2. Student Medical Records Retained Beyond Policy Student medical records retained in excess of record retention policy.	Moderate	2. Recommendations for Director of Clinical Services: 2.1b. Review other records in department, destroying those older than record retention schedule.	1b. The Director will review the record retention policy and develop a plan to ensure the SHWC is in compliance.	Dr. Cynthia Hermann, Executive Director of the Student Health and Wellness Center (SHWC)	2/21/2020	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-028 UNT	Governance and Regulatory Compliance	Data Classification and Protection of Information Audit	UNT	2. Student Medical Records Retained Beyond Policy Student medical records retained in excess of record retention policy.	Moderate	2. Recommendations for Director of Clinical Services: 2.1c. Develop a procedure to periodically review and destroy records older than record retention schedule.	1c. The Director will develop an internal process to ensure records are not retained longer than required. The records will be reviewed twice a year - once over the summer for fiscal year retention and again in January for calendar year retention. Medical record retention for UNT is 10 years from last date of service or when the patient turns 18, whichever is later.	Dr. Cynthia Hermann, Executive Director of the Student Health and Wellness Center (SHWC)	2/21/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2020	19-035 UNT	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT	1. Business Continuity Plan Office of Grants and Contracts Administration (OGCA) does not have a written Business Continuity Plan (BCP) for mission critical information resources.	Moderate	1. Recommendations for Chuck Tarantino, Assistant Vice President of OGCA: 1.1a. Develop a written Business Continuity Plan (BCP) for mission critical resources.	1. a,b,c. OGCA will Develop a written Business Continuity Plan (BCP) for mission critical resources and develop a process and procedure to test annually the BCP.	Chuck, Tarantino, Assistant Vice President of OGCA:	11/18/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-035 UNT	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT	1. Business Continuity Plan Office of Grants and Contracts Administration (OGCA) does not have a written Business Continuity Plan (BCP) for mission critical information resources.	Moderate	1. Recommendations for Chuck Tarantino, Assistant Vice President of OGCA: 1.1b. Develop a process and procedure to test annually the BCP.	1. a,b,c. OGCA will Develop a written Business Continuity Plan (BCP) for mission critical resources and develop a process and procedure to test annually the BCP.	Chuck, Tarantino, Assistant Vice President of OGCA:	11/18/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2020	19-035 UNT	Governance and Regulatory Compliance	Grants and Contracts Compliance Audit	UNT	1. Business Continuity Plan Office of Grants and Contracts Administration (OGCA) does not have a written Business Continuity Plan (BCP) for mission critical information resources.	Moderate	1. Recommendations for Chuck Tarantino, Assistant Vice President of OGCA: 1.1c.Test annually the BCP.	1. a,b,c. OGCA will Develop a written Business Continuity Plan (BCP) for mission critical resources and develop a process and procedure to test annually the BCP.	Chuck, Tarantino, Assistant Vice President of OGCA:	11/18/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-036 HSC	Governance and Regulatory Compliance	Grants and Contracts Compliance	UNTHSC	1. Interdepartmental Charges – Inconsistent and Inaccurate Allocations Two interdepartmental charges for the PI's utilization of the shared research equipment facility (core facilities) were incorrectly charged to the grant as follows: Utilization charges for June-August 2018 in the amount of $1,045 was without the PI's approval and charged to grant RF00100 in error. Utilization charges for March-May 2018 in the amount of $2,915 were incorrectly posted as an Interdepartmental Revenue instead of an Interdepartmental Expense.	Moderate	1. Recommendations for the Associate Vice Chancellor & System Controller in coordination with Executive Director of Sponsored Programs: 1.1a. Require interdepartmental expenditures to pass through the Office of Sponsored Programs for review and approval prior to posting by HSC System Accounting.	1a. System Controller and OSP will work together to develop a process to ensure OSP review of IDTs is conducted prior to journals being posted. Training on the revised process will be developed and provided to individuals who routinely submit these journals.	Paula J. Welch, CPA, AVC for Finance & System Controller, and Andrea M. Anderson, JD, CRA, Executive Director, Office of Sponsored Programs	1/31/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2020	19-036 HSC	Governance and Regulatory Compliance	Grants and Contracts Compliance	UNTHSC	1. Interdepartmental Charges – Inconsistent and Inaccurate Allocations Two interdepartmental charges for the PI's utilization of the shared research equipment facility (core facilities) were incorrectly charged to the grant as follows: Utilization charges for June-August 2018 in the amount of $1,045 was without the PI's approval and charged to grant RF00100 in error. Utilization charges for March-May 2018 in the amount of $2,915 were incorrectly posted as an Interdepartmental Revenue instead of an Interdepartmental Expense.	Moderate	1. Recommendations for the Associate Vice Chancellor & System Controller in coordination with Executive Director of Sponsored Programs: 1.1b. Review and send back any expenditures without the proper documented approval from either the Office of Sponsored Programs and/or Principal Investigator.	1b. HSC System Accounting will send back any Journals for sponsored project expenditures which do not have OSP or PI approval.	Paula J. Welch, CPA, AVC for Finance & System Controller, and Andrea M. Anderson, JD, CRA, Executive Director, Office of Sponsored Programs	1/31/2020	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-038 UNT	Governance and Regulatory Compliance	Effort Reporting Process Audit	UNT	No Obersevation were noted	N/A	N/A	N/A	N/A	N/A	N/A
Internal	UNT System Internal Audit	Fiscal Year 2020	19-039 HSC	Governance and Regulatory Compliance	Effort Reporting Process Audit	UNTHSC	No observation were noted	N/A	N/A	N/A	N/A	N/A	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-060 HSC	Governance and Regulatory Compliance	Correcting Journal Entries Audit	UNT System	1. Original Approved Budget The original Board of Regents approved budget was not secured after initial upload.	High	1. Recommendations for the Vice Chancellor of Finance in coordination with Associate Vice Chancellor of Budget & Planning and the Senior Director of Budget & Planning: 1.1a. Evaluate PeopleSoft configurations to ensure the original BOR approved budget is kept static after initial upload.	1a. Management agrees to evaluate PeopleSoft configurations to ensure the original BOR approved budget is kept static after initial upload. Monitoring procedures will be implemented regarding the use of Budget Entry Type 0.	Jim Gross- Senior Director of Budget and Analytics	12/31/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2020	19-060 HSC	Governance and Regulatory Compliance	Correcting Journal Entries Audit	UNT System	1. Original Approved Budget The original Board of Regents approved budget was not secured after initial upload.	High	1. Recommendations for the Vice Chancellor of Finance in coordination with Associate Vice Chancellor of Budget & Planning and the Senior Director of Budget & Planning: 1.1b. Evaluate all users with 'Budget Entry Type 0' edit capabilities and limit usage to only those users deemed necessary.	1b. Management agrees with the recommendation to Evaluate all users with 'Budget Entry Type 0' edit capabilities and limit usage to only those users deemed necessary.	Jim Gross- Senior Director of Budget and Analytics	12/31/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-060 HSC	Governance and Regulatory Compliance	Correcting Journal Entries Audit	UNT System	2. Budget Check Configuration

PeopleSoft settings were not configured to effectively validate transactions against a department or project budget. | High | 1. Recommendations for the Vice Chancellor for Finance in coordination with Associate Vice Chancellor of Budget & Planning and the Senior Director of Budget & Planning:

2.1a. Develop and implement a process to create a $0 value for all budget chart strings that are not assigned a budget after the original budget upload. | 1a. Management agrees to evaluate the cause behind the need to enter zero budgets. The solution may be a configuration change or the development and implementation of a process to create a $0 value for all budget chart strings that are not assigned a budget after the original budget upload. | Jim Gross- Senior Director of Budget and Analytics | 3/31/2020 | Open |
| Internal | UNT System Internal Audit | Fiscal Year 2020 | 19-060 HSC | Governance and Regulatory Compliance | Correcting Journal Entries Audit | UNT System | 2. Budget Check Configuration

PeopleSoft settings were not configured to effectively validate transactions against a department or project budget. | High | 1. Recommendations for the Vice Chancellor for Finance in coordination with Associate Vice Chancellor of Budget & Planning and the Senior Director of Budget & Planning:

2.1b. For all ledgers, review the control budget rule setup to ensure it is configured at the appropriate level. | 1b. Management agrees to review the control budget rule setup to ensure it is configured at the appropriate level. | Jim Gross- Senior Director of Budget and Analytics | 12/31/2020 | Open |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-060 HSC	Governance and Regulatory Compliance	Correcting Journal Entries Audit	UNT System	2. Budget Check Configuration PeopleSoft settings were not configured to effectively validate transactions against a department or project budget.	High	1. Recommendations for the Vice Chancellor for Finance in coordination with Associate Vice Chancellor of Budget & Planning and the Senior Director of Budget & Planning: 2.1c. Require budget personnel to limit the utilization of budget overrides.	1c. Management agrees to require budget personnel to limit the utilization of budget override.	Jim Gross- Senior Director of Budget and Analytics	05/31/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2020	19-060 HSC	Governance and Regulatory Compliance	Correcting Journal Entries Audit	UNT System	2. Budget Check Configuration PeopleSoft settings were not configured to effectively validate transactions against a department or project budget.	High	2. Recommendation for the Associate Vice Chancellor of Budget & Planning and the Senior Director of Budget & Planning in coordination with Institutional Chief Financial Officers: 2.2a. For all institutions, evaluate the budget settings to determine whether certain fields such as purpose, site, and program should be included in the budget checking process.	2a. Management agrees to evaluate the budget settings, for all institutions, to determine whether certain fields such as purpose, site, and program should be included in the budget checking process.	Jim Gross- Senior Director of Budget and Analytics	12/31/2020	Open

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-060 HSC	Governance and Regulatory Compliance	Correcting Journal Entries Audit	UNT System	2. Budget Check Configuration

PeopleSoft settings were not configured to effectively validate transactions against a department or project budget. | High | 2. Recommendation for the Associate Vice Chancellor of Budget & Planning and the Senior Director of Budget & Planning in coordination with Institutional Chief Financial Officers:

2.2b. For all institutions, evaluate the non-budgetary ledger to determine if all expenses should be setup on the expenditure ledger or should be configured as a parent/child relationship. | 2b. Management agrees to evaluate the non-budgetary ledger to determine if all expenses should be setup on the expenditure ledger or should be configured as a parent/child relationship. | Jim Gross- Senior Director of Budget and Analytics | 12/31/2020 | Open |
| Internal | UNT System Internal Audit | Fiscal Year 2020 | 19-060 HSC | Governance and Regulatory Compliance | Correcting Journal Entries Audit | UNT System | 3. Edit Check Table

The PeopleSoft table used to review journal entry transactions, from a variety available, is not appropriate for the volume of required edit checks. | High | 1. Recommendations for the Associate Vice Chancellor of Budget & Planning with Senior Director of Budget & Planning in coordination with all Institution Controllers:

3.1a. Evaluate the combination edit rule configuration to streamline the process with the current method being used. For example, remove combo types that can be isolated in exception reports. | 1a. Management agrees to evaluate the combination edit rule configuration to streamline the process with the current method being used. | Jim Gross- Senior Director of Budget and Analytics | 3/31/2020 | Open |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-060 HSC	Governance and Regulatory Compliance	Correcting Journal Entries Audit	UNT System	3. Edit Check Table The PeopleSoft table used to review journal entry transactions, from a variety available, is not appropriate for the volume of required edit checks.	High	1. Recommendations for the Associate Vice Chancellor of Budget & Planning with Senior Director of Budget & Planning in coordination with all Institution Controllers: 3.1b. If current process is determined to not be feasible, evaluate table type options within PeopleSoft that provide the flexibility and efficiency needed, while also allowing sufficient combination edit rules.	1b. Management agrees that if the current method if not feasible, to evaluate table type options within PeopleSoft that provide the flexibility and efficiency needed, while also allowing sufficient combination edit rules.	Jim Gross- Senior Director of Budget and Analytics	3/31/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2020	19-060 HSC	Governance and Regulatory Compliance	Correcting Journal Entries Audit	UNT System	4. Manual Processing of Journal Entry Transactions Responsibilities in the journal entry process are inefficient and unevenly distributed.	Moderate	1. Recommendations for the Vice Chancellor of Finance in coordination with Institutional CFO's, Interim Associate Vice Chancellor & System Controller and the Senior Director of Budget & Planning: 4.1a. Coordinate with ITSS to update the permission roles and journal entry workflows in order to allow departments to create, import, and edit check journal entries. Then route the journal entries for review, approval and for post to the Accounting department.	1a. We agree to coordinate with ITSS to configure and implement the IT infrastructure and access security to support automated journal processing.	Paula Welch, Interim AVC for Finance & Controller	8/31/2020	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-060 HSC	Governance and Regulatory Compliance	Correcting Journal Entries Audit	UNT System	4. Manual Processing of Journal Entry Transactions

Responsibilities in the journal entry process are inefficient and unevenly distributed. | Moderate | 1. Recommendations for the Vice Chancellor of Finance in coordination with Institutional CFO's, Interim Associate Vice Chancellor & System Controller and the Senior Director of Budget & Planning:

4.1b. Train and assign the creation, import and edit checking of journal entry transactions to the departments. | 1b. We agree to evaluate departmental journal transactions and assign access as needed. Training will be provided to all departments given the automated journal entry access. | Paula Welch, Interim AVC for Finance & Controller | 8/31/2020 | Open |
| Internal | UNT System Internal Audit | Fiscal Year 2020 | 19-060 HSC | Governance and Regulatory Compliance | Correcting Journal Entries Audit | UNT System | 4. Manual Processing of Journal Entry Transactions

Responsibilities in the journal entry process are inefficient and unevenly distributed. | Moderate | 1. Recommendations for the Vice Chancellor of Finance in coordination with Institutional CFO's, Interim Associate Vice Chancellor & System Controller and the Senior Director of Budget & Planning:

41c. Automate a nightly batch processing of sub-ledger journal edit and post to the GL (i.e. Accounts Payable, Human Resources, etc.) with an automatic budget override. Evaluate automation for consistency across all Institutions. | 1c. We agree to work with Financial System Services (FSS) to automate batch edit and submission with automatic budget override for sub-ledger journals. | Paula Welch, Interim AVC for Finance & Controller, Paige Smith – Associate Vice Chancellor of Budget & Planning | 8/31/2020 | Open |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-060 HSC	Governance and Regulatory Compliance	Correcting Journal Entries Audit	UNT System	4. Manual Processing of Journal Entry Transactions Responsibilities in the journal entry process are inefficient and unevenly distributed.	Moderate	1. Recommendations for the Vice Chancellor of Finance in coordination with Institutional CFO's, Interim Associate Vice Chancellor & System Controller and the Senior Director of Budget & Planning: 41.d. Collaborate with the Vice President of Finance & Planning to automate a nightly batch processing of sub-ledger journal edit and post to the GL for Student Financials.	1d. We agree to collaborate with the VP of Finance & Planning to automate batch edit and post of Student Financial sub-ledgers.	Paula Welch, Interim AVC for Finance & Controller	8/31/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2020	19-060 HSC	Governance and Regulatory Compliance	Correcting Journal Entries Audit	UNT System	5. Budget Entry Type UNTHSC PeopleSoft Financial budget balances cannot be relied upon to be balanced or accurate because the Office of Finance & Planning as well as the Office of Sponsored Programs use one-sided Budget Journal Entries for the transfer of budget amounts from one account to another. Such treatment also eliminates the trail to identify the incoming and outgoing budget transactions between the accounts.	High	1. Recommendations for the Vice Chancellor of Finance in coordination with Associate Vice Chancellor of Budget & Planning and the Senior Director of Budget & Planning: 5.1a. Evaluate whether Institutions are utilizing budget entry types 0, 1, 2, and 3 inaccurately.	1a. Management agrees to evaluate whether Institutions are utilizing budget entry types 0, 1, 2, and 3 inaccurately.	Jim Gross – Senior Director of Budget and Analytics	3/31/2020	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-060 HSC	Governance and Regulatory Compliance	Correcting Journal Entries Audit	UNT System	5. Budget Entry Type

UNTHSC PeopleSoft Financial budget balances cannot be relied upon to be balanced or accurate because the Office of Finance & Planning as well as the Office of Sponsored Programs use one-sided Budget Journal Entries for the transfer of budget amounts from one account to another. Such treatment also eliminates the trail to identify the incoming and outgoing budget transactions between the accounts. | High | 1. Recommendations for the Vice Chancellor of Finance in coordination with Associate Vice Chancellor of Budget & Planning and the Senior Director of Budget & Planning:

5.1.b. Where needed, collaborate with the Institution CFO's to re-train the Budget Office on the UNT System Budget Manual guidelines. During the training, discuss at a minimum the following: ⧉ Purpose of budget entry types
Implications of using incorrect budget entry types Instructions on how to identify an error and the approach to fix the discrepancy. | 1b. Management agrees to where needed, collaborate with the Institution CFO's to re-train the Budget Offices on the UNT System Budget Manual guidelines. During the training, discuss at a minimum the following: ⧉ Purpose of budget entry types ⧉ Implications of using incorrect budget entry types ⧉ Instructions on how to identify an error and the approach to fix the discrepancy. | Jim Gross – Senior Director of Budget and Analytics | 3/31/2020 | Open |
| Internal | UNT System Internal Audit | Fiscal Year 2020 | 19-060 HSC | Governance and Regulatory Compliance | Correcting Journal Entries Audit | UNT System | 5. Budget Entry Type

UNTHSC PeopleSoft Financial budget balances cannot be relied upon to be balanced or accurate because the Office of Finance & Planning as well as the Office of Sponsored Programs use one-sided Budget Journal Entries for the transfer of budget amounts from one account to another. Such treatment also eliminates the trail to identify the incoming and outgoing budget transactions between the accounts. | High | 1. Recommendations for the Vice Chancellor of Finance in coordination with Associate Vice Chancellor of Budget & Planning and the Senior Director of Budget & Planning:

5.1.c. Work with Institutional CFO's to implement monitoring procedures to ensure ongoing compliance with UNT System Budget Manual guidelines. | 1c. UNTHSC agrees to implement monitoring procedures, in collaboration with UNT System, to ensure ongoing compliance with UNT System Budget Manual Guidelines. Management agrees to work with Institutional CFO's to implement monitoring procedures to ensure ongoing compliance with UNT System Budget Manual guidelines | Jim Gross – Senior Director of Budget and Analytics | 3/31/2020 | Open |

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-060 HSC	Governance and Regulatory Compliance	Correcting Journal Entries Audit	UNT System	5. Budget Entry Type UNTHSC PeopleSoft Financial budget balances cannot be relied upon to be balanced or accurate because the Office of Finance & Planning as well as the Office of Sponsored Programs use one-sided Budget Journal Entries for the transfer of budget amounts from one account to another. Such treatment also eliminates the trail to identify the incoming and outgoing budget transactions between the accounts.	High	2. Recommendations for the Senior Director of Budget & Planning: 5.2a. Evaluate whether PeopleSoft Grants module for all Institutions are accurately configured.	2a. Management agrees to evaluate whether PeopleSoft Grants module for all Institutions are accurately configured	Jim Gross – Senior Director of Budget and Analytics	12/31/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2020	19-060 HSC	Governance and Regulatory Compliance	Correcting Journal Entries Audit	UNT System	5. Budget Entry Type UNTHSC PeopleSoft Financial budget balances cannot be relied upon to be balanced or accurate because the Office of Finance & Planning as well as the Office of Sponsored Programs use one-sided Budget Journal Entries for the transfer of budget amounts from one account to another. Such treatment also eliminates the trail to identify the incoming and outgoing budget transactions between the accounts.	High	2. Recommendations for the Senior Director of Budget & Planning: 5.2b. Where needed, collaborate with each Institution's Division of Research to configure PeopleSoft Grants module, to allow budget transfer transactions entry types 2, 3, 4, and 5.	2b. Management agrees to where needed, collaborate with each Institution's Division of Research to configure PeopleSoft Grants module, to allow budget transfer transactions entry types 2, 3, 4, and 5.	Jim Gross – Senior Director of Budget and Analytics	3/31/2020	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-060 HSC	Governance and Regulatory Compliance	Correcting Journal Entries Audit	UNTHSC	6. Interfund Transfers – General Ledger Interfund transfers are not always recorded to the general ledger in compliance with GAAP	High	1. Recommendation for the Vice President of Finance and Planning in coordination with the Associate Vice Chancellor and System Controller: 6.1a. Record all interfund transfers as a debit to expense (70001) by the contributing fund; and a credit to revenue (70003) by the receiving fund	1a. The UNTHSC Finance Office agrees with the recommendation and will coordinate with the UNTHSC Controller to ensure fund transfers are recorded properly. Beginning 09/01/2019, GL transfer journal entries will include both the expense and revenue transfer accounts. Journals submitted that do not meet this criteria will be returned to the submitter and will not be posted. Cost transfer journals will be an exception to this process until the cost transfer journal budget reporting is developed. The VP of Finance and Planning and the UNTHSC Controller will work together to ensure budget reports are adjusted to report departmental expenses appropriately.	Jeff Scarpelli, Vice President of Finance and Planning, Paula Welch, Associate Vice Chancellor and System Controller	5/31/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2020	19-060 HSC	Governance and Regulatory Compliance	Correcting Journal Entries Audit	UNTHSC	7. Manual Budget Transfer Process UNTHSC Office of Budget and Planning does not utilize available automated processing of budget and expense transfers.	Moderate	1. Recommendation for the Vice President of Finance and Planning in coordination with Senior Director of Budget & Planning: 6.1a. Work with ITSS to adopt the automated budget authorization function in PeopleSoft.	1a. The UNTHSC Finance Office agrees to utilize PeopleSoft ABA functionality to process budget and expense transfers.	Gail Hebert, Director, Budgets	8/31/2020	Open

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-079 UNT	Governance and Regulatory Compliance	College of Engineering Dean Transition Audit	UNT	1. International Travel Registration International travel was not registered prior to departure.	High	1. Recommendations for Dr. Hanchen Huang, Dean of the College of Engineering: 1.1a. Communicate requirements related to international travel registration.	1a. Agree with recommendation, will communicate detailed requirements to complete for international trips and the requirement to utilize the detailed checklist discussed in the following action plan.	Yan Huang, Senior Associate Dean	2/21/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2020	19-079 UNT	Governance and Regulatory Compliance	College of Engineering Dean Transition Audit	UNT	1. International Travel Registration International travel was not registered prior to departure.	High	1. Recommendations for Dr. Hanchen Huang, Dean of the College of Engineering: 1.1b. Develop a process and procedure to ensure that all Universityrelated international travel in the College of Engineering is registered with Risk Management Services prior to departure.	1b. Agree with recommendation and will develop a checklist detailing each requirement and an office to contact.	Yan Huang, Senior Associate Dean	2/21/2020	Open

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-079 UNT	Governance and Regulatory Compliance	College of Engineering Dean Transition Audit	UNT	2. Asset Management Assets were not managed in compliance with UNT Policy 10.048 Asset Management.	Moderate	1. Recommendations for Dr. Hanchen Huang, Dean of the College of Engineering: 2.1a. Develop a process and procedure to ensure department custodians/inventory coordinators are aware of their responsibilities to safeguard UNT assets at all times and know the whereabouts of the assets in their custody.	1a. We agree with the recommendation and will ensure all equipment custodians receive training on these critical skills.	Randy Burrow, Sr. System Administrator	2/21/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2020	19-079 UNT	Governance and Regulatory Compliance	College of Engineering Dean Transition Audit	UNT	2. Asset Management Assets were not managed in compliance with UNT Policy 10.048 Asset Management.	Moderate	1. Recommendations for Dr. Hanchen Huang, Dean of the College of Engineering: 2.1b. Develop a process and procedure to ensure missing assets are reported promptly to UNT Property Management;	1b. We agree with the recommendation and will ensure missing assets are reported to Asset Management in a timely manner in accordance with UNT Policy 10.048.	Randy Burrow, Sr. System Administrator	2/21/2020	Open

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-079 UNT	Governance and Regulatory Compliance	College of Engineering Dean Transition Audit	UNT	2. Asset Management Assets were not managed in compliance with UNT Policy 10.048 Asset Management.	Moderate	1. Recommendations for Dr. Hanchen Huang, Dean of the College of Engineering: 2.1c. Develop a process and procedure to ensure an exit inventory is performed as part of the off-boarding process, and the asset custodian is updated in EIS;	1c. We agree with the recommendation and will perform an exit inventory of personal property when a custodian departs in accordance with UNT Policy 10.048.	Randy Burrow, Sr. System Administrator	2/21/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2020	19-079 UNT	Governance and Regulatory Compliance	College of Engineering Dean Transition Audit	UNT	2. Asset Management Assets were not managed in compliance with UNT Policy 10.048 Asset Management.	Moderate	1. Recommendations for Dr. Hanchen Huang, Dean of the College of Engineering: 2.1d. Develop a process and procedure to ensure visual confirmation is performed for all assets during the annual inventory, via either inperson observation or a dated photo that shows the asset tag.	1d. We agree with the recommendation and will ensure all assets are located and verified as part of the annual inventory certification process in accordance with UNT Policy 10.048.	Randy Burrow, Sr. System Administrator	2/21/2020	Open

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-079 UNT	Governance and Regulatory Compliance	College of Engineering Dean Transition Audit	UNT	3. Purchasing Card Expenditures Purchasing card expenditures were not prepared in accordance with UNT System Purchasing Card Program Guidelines.	Moderate	1. Recommendations for Dr. Hanchen Huang, Dean of the College of Engineering: 3.1a. Ensure all PCard holders identify a clear business purpose for all PCard transactions.	1a. We agree with the recommendation and will reiterate to all PCard holders and approvers the importance of documenting a valid business purpose for each transaction.	Elizabeth Assaad, Academic Research and Financial Officer	2/21/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2020	19-079 UNT	Governance and Regulatory Compliance	College of Engineering Dean Transition Audit	UNT	3. Purchasing Card Expenditures Purchasing card expenditures were not prepared in accordance with UNT System Purchasing Card Program Guidelines.	Moderate	1. Recommendations for Dr. Hanchen Huang, Dean of the College of Engineering: 3.1b. Ensure PCard holders document that the vendor status check for PCard transactions of $500 is performed in Concur.	1b. We agree with the recommendation and will reiterate to all PCard holders and approvers the importance to verify and document vendor status for all PCard transactions.	Elizabeth Assaad, Academic Research and Financial Officer	2/21/2020	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	19-079 UNT	Governance and Regulatory Compliance	College of Engineering Dean Transition Audit	UNT	4. Required Annual Cash Handling Training Not Completed Internal Audit tested 6 College of Engineering employees identified as handling cash and noted none of them had completed the required annual training every 12 months.	Moderate	1. Recommendation for Dr. Hanchen Huang, Dean of the College of Engineering: 4.1a. Establish policies and procedures to ensure all College of Engineering personnel identified to handle cash complete the required training every 12 months.	1a. We agree with the recommendation and will require any cash handlers to attend cash handling training. We will ensure new cash handlers are trained prior to assuming cash handling duties. Furthermore, we will require these employees attend training annually.	Elizabeth Assaad, Academic Research and Financial Officer	2/21/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2020	20-003 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	1. Inaccurate 403B Elective Deferrals The Chancellor has elected to maximize her annual contribution to her 403(b) account. Based on the 2019 IRS limit, she is eligible to contribute a total of $24,900. Through September pay period, a total of only $18,900 has been deducted, and no further deductions will be processed without a manual system override.	Moderate	1. Recommendations to the HR Business Partner II: 1.1a. a. Upon authorization from the Chancellor, correct the final 2019 contributions to ensure the Chancellor's annual election is met.	1a. HR Benefits will work with the Chancellor's office to obtain authorization and correct the final 2019 contributions.	Donna Shell, HR Business Partner II	10/15/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	20-003 SYS	Governance and Regulatory Compliance	Chancellor's Expenditure Review	UNT System	1. Inaccurate 403B Elective Deferrals The Chancellor has elected to maximize her annual contribution to her 403(b) account. Based on the 2019 IRS limit, she is eligible to contribute a total of $24,900. Through September pay period, a total of only $18,900 has been deducted, and no further deductions will be processed without a manual system override.	Moderate	1. Recommendations to the HR Business Partner II: 1.1b.Analyze all employees who elected maximum voluntary retirement deductions in 2019 to ensure the system will reach the individual's elected contribution. This should be conducted immediately, so corrections can be made prior to the end of the year.	1b. As of August 1, 2019, a process for IRS extensions, allowing additional contributions for individuals over age 50 or with 15 or more years of service, have been set up to automatically run on a weekly basis to allow the additional contribution.	Donna Shell, HR Business Partner II	10/15/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2020	20-004 UNT	Governance and Regulatory Compliance	President's Expenditure Review	UNT System	1. Excess Optional Retirement Program (ORP) Benefits ORP Benefits for the President exceed the maximum amount allowed for the calendar year of 2019.	Moderate	1. Recommendations for HR Business Partner II: 1.1a. Correct the final 2019 contributions to ensure the President's annual election does not exceed the maximum amount allowed.	1a. Presidents over-contributed amount was refunding on the 10/1/2019 payroll.	Donna Shell, HR Business Partner II	10/1/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	20-004 UNT	Governance and Regulatory Compliance	President's Expenditure Review	UNT System	1. Excess Optional Retirement Program (ORP) Benefits ORP Benefits for the President exceed the maximum amount allowed for the calendar year of 2019.	Moderate	1. Recommendations for HR Business Partner II: 1.1b. Analyze all employees set up as ORP to ensure the system calculated accurate contribution. This should be conducted immediately within calendar year 2019, so corrections can be made accordingly.	1b. Query is being ran and analyzed prior to each payroll to ensure employees are not over-contributing to the retirement or savings plans effective 9/15/2019. This query identifies year to date contributions as well as monthly contribution amounts. We will continue to monitor the limits in this fashion and will move the plan to automated limit monitoring on 12/1/2019 when the calendar year is completed, as limits are based on calendar year.	Donna Shell, HR Business Partner II	10/1/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2020	20-005 HSC	Governance and Regulatory Compliance	President's Expenditure Review	UNT System	1. Inaccurate 403B Elective Deferrals The President has elected to maximize his annual contribution to his 403(b) account. Based on the 2019 IRS limit, he is eligible to contribute a total of $24,900. Based on projections of the recurring monthly contributions to the end of the year, a total of only $20,571 will be deducted.	Moderate	1. Recommendations to HR Business Partner II: 1.1a. Upon authorization from the President, correct the final 2019 contributions to ensure the President's annual election is met.	1a. HR Benefits will work with the HSC President's office to obtain authorization and correct the final 2019 contributions.	Donna Shell, HR Business Partner II	10/15/2019	Closed

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	20-005 HSC	Governance and Regulatory Compliance	President's Expenditure Review	UNT System	1. Inaccurate 403B Elective Deferrals The President has elected to maximize his annual contribution to his 403(b) account. Based on the 2019 IRS limit, he is eligible to contribute a total of $24,900. Based on projections of the recurring monthly contributions to the end of the year, a total of only $20,571 will be deducted.	Moderate	1. Recommendations to HR Business Partner II: 1.1b. Analyze all employees who elected maximum voluntary retirement deductions in 2019 to ensure the system will reach the individual's elected contribution. This should be conducted immediately, so corrections can be made prior to the end of the year.	1b. As of August 1, 2019, a process for IRS extensions, allowing additional contributions for individuals over age 50 or with 15 or more years of service, have been set up to automatically run on a weekly basis to allow the additional contribution.	Donna Shell, HR Business Partner II	10/15/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2020	20-006 DAL	Governance and Regulatory Compliance	President's Expenditure Review	UNT Dallas	No observations	N/A	N/A	N/A	N/A	N/A	N/A

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	20-011 HSC	Governance and Regulatory Compliance	THECB Family Medicine Residency Program	UNTHSC	1. Annual Financial Report Inaccurate Calculations. Based on the financial support documentation, the Annual Financial Report did not accurately reflect various revenues and expenditures paid with 'other funds'.	High	Recommendations for the Vice President Finance and Administration & Sr. Academic and Business Director: 1.1.a. Update the FY2019 Annual Financial Report to appropriately reflect the miscalculations.	1a. Corrections in revenue of $108,492.59 will be made to reflect revenue utilized to operate Resident Clinic and overstatement of expenses of $585.50 for malpractice insurance to the AFR.	A.J. Randolph, Vice President Finance and Administration & Sr. Academic and Business Director	10/22/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2020	20-011 HSC	Governance and Regulatory Compliance	THECB Family Medicine Residency Program	UNTHSC	1. Annual Financial Report Inaccurate Calculations. Based on the financial support documentation, the Annual Financial Report did not accurately reflect various revenues and expenditures paid with 'other funds'.	High	Recommendations for the Vice President Finance and Administration & Sr. Academic and Business Director: 1.1.b. Review, analyze, and evaluate current procedures to verify accuracy of the Annual Financial Report to supporting schedules.	1b and 1c. An evaluation was conducted and a secondary review is required. The secondary review that includes all sources of funds by organization and department -- including types of funding – will be conducted prior to finalizing the AFR. This additional review process will prevent this issue from occurring in the future.	A.J. Randolph, Vice President Finance and Administration & Sr. Academic and Business Director	10/16/2020	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	20-011 HSC	Governance and Regulatory Compliance	THECB Family Medicine Residency Program	UNTHSC	1. Annual Financial Report Inaccurate Calculations. Based on the financial support documentation, the Annual Financial Report did not accurately reflect various revenues and expenditures paid with 'other funds'.	High	Recommendations for the Vice President Finance and Administration & Sr. Academic and Business Director: 1.1.c. Implement process improvements identified to verify the accuracy of the Annual Financial Report to supporting schedules.	1b and 1c. An evaluation was conducted and a secondary review is required. The secondary review that includes all sources of funds by organization and department -- including types of funding – will be conducted prior to finalizing the AFR. This additional review process will prevent this issue from occurring in the future.	A.J. Randolph, Vice President Finance and Administration & Sr. Academic and Business Director	10/16/2020	Open
Internal	UNT System Internal Audit	Fiscal Year 2020	20-011 HSC	Governance and Regulatory Compliance	THECB Family Medicine Residency Program	UNTHSC	2. Cost and Income Elements Outside the Established Measurement Guidelines FY2019 financial results for the program did not fall within optimum ranges established within the Family Medicine Residency Program Measurement Guidelines. Since faculty cost is a major element of total cost, three areas of measure were affected.	Moderate	Recommendation for the Vice President Finance and Administration & Sr. Academic and Business Director: 2.1.a. Going forward, perform a variance analysis throughout the year and communicate trending concerns to the Family Medicine Program Director and Chief Financial Officer. If necessary, implement any corrective actions.	1a. A variance analysis will be conducted mid-year (February) to determine if any element included on the AFR falls outside the expected range provided by the THECB. When possible, any element falling outside the recommended range will be addressed in the subsequent months.	A.J. Randolph, Vice President Finance and Administration & Sr. Academic and Business Director	3/16/2020	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	20-012 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant	UNTHSC	1. Annual Financial Report Inaccurate Calculations The FY 2019 Annual Financial Report overstated personnel benefit calculations paid by 'other funds' by $9,447.83. In addition, the Annual Financial Report did not reconcile to the University's General Ledger.	Moderate	Recommendations for the Vice President Finance and Administration & Sr. Academic and Business Director: 1.1.a. Update the FY 2019 AFR to appropriately reflect the personnel compensation expenses paid with 'other funds'.	1a. Corrections in the amount of $9,447.83 were made to the AFR to reflect personnel funds expended with "Other Funds."	A.J. Randolph, Vice President Finance and Administration & Sr. Academic and Business Director	10/18/2019	Closed
Internal	UNT System Internal Audit	Fiscal Year 2020	20-012 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant	UNTHSC	1. Annual Financial Report Inaccurate Calculations The FY 2019 Annual Financial Report overstated personnel benefit calculations paid by 'other funds' by $9,447.83. In addition, the Annual Financial Report did not reconcile to the University's General Ledger.	Moderate	Recommendations for the Vice President Finance and Administration & Sr. Academic and Business Director: 1.1.b. Review, analyze, and evaluate current procedures to verify accuracy of the Annual Financial Report to supporting schedules.	1b and 1c. An evaluation was conducted and a secondary review is required. The secondary review that includes all sources of funds by organization and department -- including types of funding – will be conducted prior to finalizing the AFR. This additional review process will prevent this issue from occurring in the future.	A.J. Randolph, Vice President Finance and Administration & Sr. Academic and Business Director	10/16/2020	Open

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Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal	UNT System Internal Audit	Fiscal Year 2020	20-012 HSC	Governance and Regulatory Compliance	THECB Faculty Development Center Grant	UNTHSC	1. Annual Financial Report Inaccurate Calculations

The FY 2019 Annual Financial Report overstated personnel benefit calculations paid by 'other funds' by $9,447.83. In addition, the Annual Financial Report did not reconcile to the University's General Ledger. | Moderate | Recommendations for the Vice President Finance and Administration & Sr. Academic and Business Director:

1.1.c. Implement process improvements identified to verify the accuracy of the Annual Financial Report to supporting schedules. | 1b and 1c. An evaluation was conducted and a secondary review is required. The secondary review that includes all sources of funds by organization and department -- including types of funding – will be conducted prior to finalizing the AFR. This additional review process will prevent this issue from occurring in the future. | A.J. Randolph, Vice President Finance and Administration & Sr. Academic and Business Director | 10/16/2020 | Open |
| Internal (Out-Sourced) | Weaver and Tidwell, LLP | Fiscal Year 2019 | 19-112 HSC | Financial | Compliance Audit of the Title IV Program | UNTHSC | 1. Return of Title IV Funds

We reviewed all 33 returns of Title IV funds for the 2017-2018 grant year and determined that one return was not calculated correctly by Financial Aid staff. Specifically, school's portion of the return was understated by $16.32. In this instance, the incorrect withdrawal date was used. The error occurred prior to implementation of review over financial aid returns by the Director of Financial Aid in September 2018. All returns were accurate since the implementation of the review. | Moderate | Financial Aid should ensure that all returns of Title IV funds are complete and accurate. The Director of Financial Aid should continue reviewing all returns prior to processing to ensure that data inputs and the calculations are accurate. Additionally, the Director of Financial Aid should ensure that changes in inputs are identified and reflected in the return calculation. | Management agrees with the condition as stated. Based on last year's audit, management has revised its procedures as of August 31, 2018, to include an R2T4 Review checklist for the Director or assigned staff member to complete. Once complete this document is saved within UNTHSC's shared drive for that award year. | Director of Financial Aid / Assigned Staff Member | 8/31/2018 | Closed |

Internal / External	Reporting Agency	Fiscal Year Report was Issued	Audit Number	Audit Category	Report Name	Component Institution	Key Observations	Risk Level	Recommendation Details	Management Response	Individual Responsible for Implementation	Expected Implementation Date	Recommendation Status
Internal (Out-Sourced)	Weaver and Tidwell, LLP	Fiscal Year 2019	19-112 HSC	Financial	Compliance Audit of the Title IV Program	UNTHSC	2. Student Enrollment and Graduation Reporting We selected a sample of 25 out of 42 students who dropped out, withdrew or enrolled but never attended and a sample of 25 out of 891 students who graduated during the 2017- 2018 grant year to determine whether their status was reported to the National Student Loan Data System (NSLDS). We identified the following exceptions: - 1 student's withdrawal date was incorrectly reported to NSLDS. The withdrawal date reported to NSLDS was October 28, 2017. However, the accurate withdrawal date was November 28, 2017. The correct date was used in the calculation for the return of federal funds. - 1 student's graduation date was incorrectly reported to NSLDS. The graduation date reported to NSLDS was June 5, 2018. However, the accurate graduation date was June 1, 2018.	Moderate	The Registrar should ensure that student enrollment status and graduations are consistently reported to NSLDS. The Registrar should review all enrollment reports for accuracy and completeness prior to submission of the reports to the National Student Clearinghouse (NSC). Any discrepancies should be resolved by the Registrar before the submission of the enrollment report.	Management agrees with the condition as stated. Director of Enrollment and Records/Registrar will work with UNT System IT Shared Services to automate enrollment status reports to the National Student Clearinghouse who reports to the National Student Data Loan System (NSLDS) to alleviate manual entry errors	Registrar/Assigned Staff Member	5/22/2020	Open

UNTS Enterprise Audit Report Inventory

Presented by Tracy Grunig

February 13-14, 2020

Summary of UNTS Enterprise Audit Inventory

	Fiscal Year 2020				Fiscal Year 2019				Fiscal Year 2018				Fiscal Year 2017			
		Recommendations				Recommendations				Recommendations				Recommendations			
	# of Audits	Total	Open	Closed		# of Audits	Total	Open	Closed		# of Audits	Total	Open	Closed		# of Audits	Total	Open	Closed	
UNTS	3	29	21	8		4	39	3	36		5	17	0	17		7	54	0	54	
UNT	5	18	12	6		11	108	0	108		23	137	0	137		13	144	0	144	
UNTHSC	6	12	9	3		11	57	5	52		11	64	1	63		7	72	0	72	
UNTD	1	1	0	1		6	62	12	50		7	16	0	16		4	50	3	47	
Total Internal Audit Activity	**15**	**60**	**42**	**18**		**32**	**266**	**20**	**246**		**46**	**234**	**1**	**233**		**31**	**320**	**3**	**317**	

	Fiscal Year 2020				Fiscal Year 2019				Fiscal Year 2018				Fiscal Year 2017			
		Recommendations				Recommendations				Recommendations				Recommendations			
	# of Audits	Total	Open	Closed		# of Audits	Total	Open	Closed		# of Audits	Total	Open	Closed		# of Audits	Total	Open	Closed	
Conducted by UNTS Component Institutions	0	0	0	0		0	0	0	0		0	0	0	0		0	0	0	0	
Audits of Sponsored Research Activity	0	0	0	0		2	2	0	2		1	1	0	1		3	7	0	7	
State Auditor's Office	0	0	0	0		1	9	0	9		2	6	0	6		1	5	0	5	
Other External Agencies	0	0	0	0		2	2	0	2		2	5	0	5		19	314	0	314	
Total Other Audit Agencies	0	0	0	0		**5**	**13**	**0**	**13**		**5**	**12**	**0**	**12**		**23**	**326**	**0**	**326**	

Questions?

UNT|SYSTEM

Background Report

Committee: Audit

Date Filed: January 20, 2020

Title: UNT System Consolidated Quarterly Compliance Report September 2019 through November 2019

Background:

This report represents the quarterly compliance actions for the University of North Texas System, University of North Texas, University of North Texas Health Science Center and the University of North Texas at Dallas from September 1, 2019 through November 30, 2019. Regular reporting of compliance actions to the UNT System Board of Regents is required by the United States Sentencing Commission's Federal Guidelines §8B2.1(b)(2)(A).

This quarterly report has been consolidated to reflect the compliance actions for all UNT System components. This report reflects the actions that management and each compliance function has taken to manage their highest compliance risks.

Financial Analysis/History:

This is a report item only.

_____
Vice Chancellor for Finance

Legal Review:

This item has been reviewed by General Counsel.

_____
Vice Chancellor/General Counsel

Schedule: N/A

No action required. Information only. Submitted by:

_____
Tim Willette
UNT System Compliance Officer

_____

Chief Audit Executive

_____

Chancellor

Attachments Filed Electronically:

- UNT System Consolidated Quarterly Compliance Report: September 2019 – November 2019

UNT System Administration
Office of Institutional Compliance
FY20 Q1 Report

Board of Regents Meeting
February 13th and 14th, 2020

Executive Summary

This quarterly report provides a summary and highlights of compliance activities that have taken place during the first quarter (Q1) of Fiscal Year 2020 (FY20) at UNT System Administration. It is divided into seven sections.

- Introduction
- Compliance and Integrity Program Updates
- Investigation Activities
- Audit Activities
- Compliance Risk Work Plan (FY20) Updates
- Other Compliance Crossroads (Optional)
- Conclusion

Introduction

Each Chief Compliance Officer (CCO) reports to the Board of Regents, at a minimum, quarterly. These reports update Board members on the effectiveness of the Compliance and Ethics Program at each of the institutions.

At UNT System Administration, the Office of Institutional Compliance (Office) provides centralized oversight and substantive support toward the ethical, lawful, and responsible conduct of all operations. The Office identifies and analyzes a wide range of existing and emerging compliance concerns. It works closely with key administration stakeholders to foster a culture of compliance that supports the mission of the University. This requires a resilient partnership between the CCO and each of the organizational leaders who serve on the Chancellor's Cabinet. The organizational structure of the UNT System Administration Compliance and Integrity Program is provided in Appendix A.

Compliance and Integrity Program

The Office of Institutional Compliance at UNT System Administration is responsible for maintaining an effective Compliance and Integrity Program that includes, but is not limited to: 1) serving as a resource for addressing compliance concerns and communicating emerging risks; 2) facilitating the identification, prioritization, and mitigation of compliance risk focus areas; 3) assisting in determining risk mitigation strategies and how to assess their effectiveness; 4) reviewing policies and procedures; 5) assisting in identifying and monitoring training requirements; and 6) helping with the implementation of corrective actions, as appropriate. The Compliance and Integrity Program identifies, assesses, monitors, oversees, and helps ensure that all UNT System Administration operations comply with applicable laws and regulations, Regents Rules, System Regulations, and System Administration policies. The CCO is responsible for the effective implementation and management of the Compliance and Integrity Program.

During FY20 Q1, the CCO continued reviewing and assessing the effectiveness of the System Administration Compliance and Integrity Program per the guidance provided in UNT System Regulation 02.1000; *Compliance and Integrity Program*, dated 10/17/2017, as well as using the seven Federal Sentencing Guideline Objectives (FSGOs) listed below as measures, specifically identifying areas for improvement.

- Active Oversight

  All members of the Chancellor's Cabinet are kept up-to-date on the overall effectiveness of the Compliance and Integrity Program for UNT System Administration. The CCO provides quarterly updates of the annual Compliance Risk Work Plan to this senior leadership team. Meeting weekly, the members of the Chancellor's Cabinet are actively engaged in identifying, communicating, and assessing emerging risks. Their commitment to fostering a culture of compliance is pervasive throughout all UNT System Administration operations. In their roles as leaders, they encourage ethical behavior by all who serve UNT World. Several members of the Chancellor's Cabinet were provided an FY20 Q1 update on the Compliance Risk Work Plan for FY20. Updates on all these risk focus areas are provided throughout the fiscal year.

- Policies, Standards, and Code of Conduct

  UNT System Administration is committed to the implementation and maintenance of regulations and policies that facilitate the detection and prevention of unethical and illegal conduct throughout UNT World. These regulations and policies promote integrity, principled behavior, and compliance with federal and state laws, Regents Rules, System Regulations, and the standards of all applicable accrediting bodies. During FY20 Q1, all UNT System Administration regulations and policies are being reviewed as part of the policy Management Initiative. This effort is being championed by Vice chancellor Abercrombie. Additionally, UNT System Administration will begin transitioning over to a new policy management system. The Policy

Tech application has been purchased for use by not only UNT System Administration, but also the UNT flagship and UNT Dallas. UNTHSC has been using Policy Tech as its policy management tool for some time. Initial training on Policy Tech took place in December. Implementation of it should take place sometime in March of 2020. There is also an effort being made by the three institutions to develop a standard policy template.

- Education and Training
  All UNT System Administration employees must successfully complete training related to the Compliance and Integrity Program, as well as compliance elements that are key in the effective conduct of their position. Additionally, all employees must be educated and periodically made aware of the ways to report suspected misconduct. During this FY20 Q1, a review of the training tools and course offerings available is in progress. This is an objective that the CCO plans on focusing more attention to during the upcoming year. A new Learning Management System (LMS), Bridge, was recently purchased by UNT System Administration. The projected implementation of Bridge is scheduled for early February of 2020.

- Open Communications
  All UNT System Administration employees must not only be aware of, but also understand the rules that govern their respective roles and the values underpinning UNT World. Stakeholders, both, internal and external, need assurances that UNT System Administration is committed to ethical and responsible behavior. Communication is key to a culture of compliance. During FY20 Q1, members of the UNT System Administration community were notified of the requirement to request and report on their outside activities.

- Monitoring and Auditing
  UNT System Administration is committed to continuous monitoring by implementing internal controls that allow for early detection and remediation of non-compliance within an organization. Audit activities serve to help ensure that operational management has in place internal controls that do not improperly bias the assessment of business processes. A number of audits took place during the FY20 Q1. A summary of activity is provided in a separate section.

- Enforcement Tools
  UNT System Administration, through the Compliance and Integrity Program, incorporates measures that help ensure employees understand the consequences of engaging in unethical behavior or participating in non-compliant activities. This includes procedures for enforcing and disciplining employees who violate compliance standards or fail to report non-compliant activities. Disciplinary provisions equitably enforced are critical to the credibility and integrity of the Compliance and Integrity Program.

- Responsive Initiatives
  Keeping in mind that the Compliance and Integrity Program should be scalable, affordable, feasible, and enforceable, the UNT System Administration Office of Institutional Compliance evaluates the effectiveness of its Compliance and Integrity Program and the seven FSGOs on a regular basis. This evaluation also examines emerging compliance challenges. During FY20 Q1, a number of areas were reviewed to identify the need to incorporate new internal controls or enhance existing internal controls.

Investigations

The UNT System Administration Office of Institutional Compliance received eight reports over FY20 Q1. Chancellor Roe continues to receive monthly reports from each institutional CCO. Each Investigation Summary Log (ISL) provides a running three-month snapshot of investigation activities at the respective institution. The distribution of these reports is restricted to each of the institutional leaders, their CCOs, UNT General Counsel, and the Chief Audit Executive. The objective, in the limited sharing of this data, is to help identify possible trends, as well as potential areas of concerns without compromising any on-going investigation. The spreadsheet below provides categorical information of reports received during the FY20 Q1 period. There also graphs provided. In moving forward, UNT System Administration plans on conducting trend analysis of this data that will also look at categorical summary information documented by the other UNT institutions.
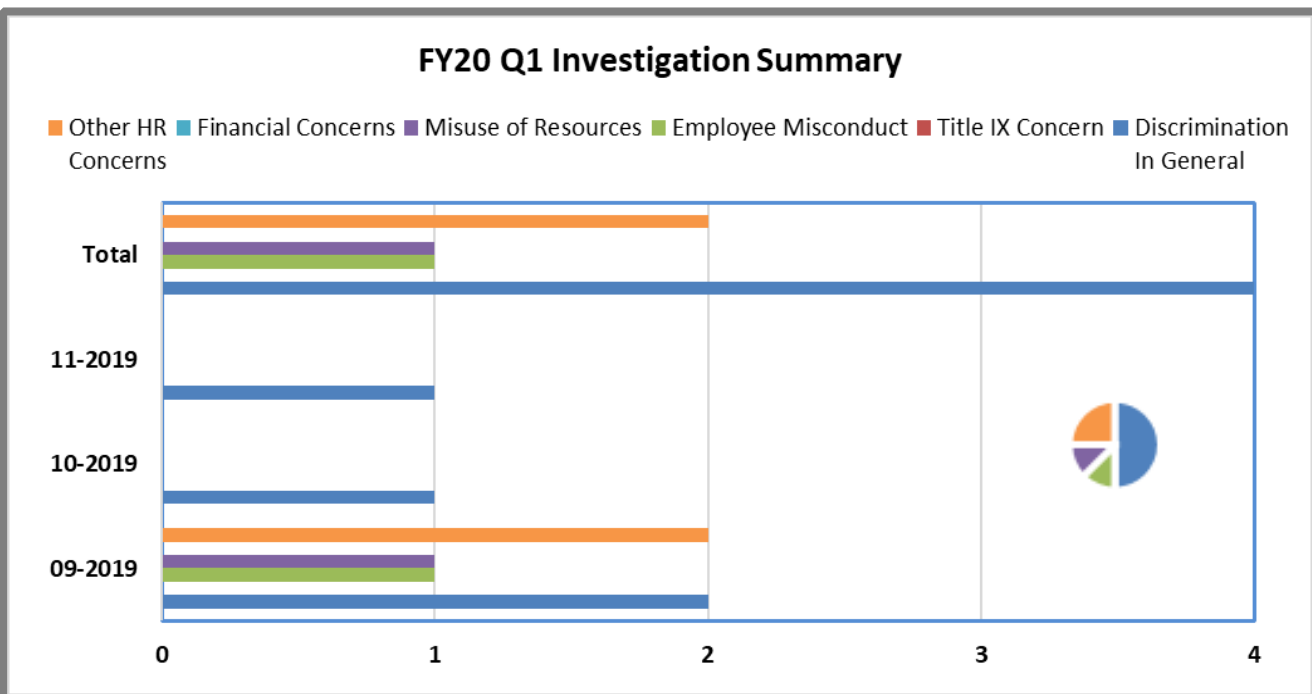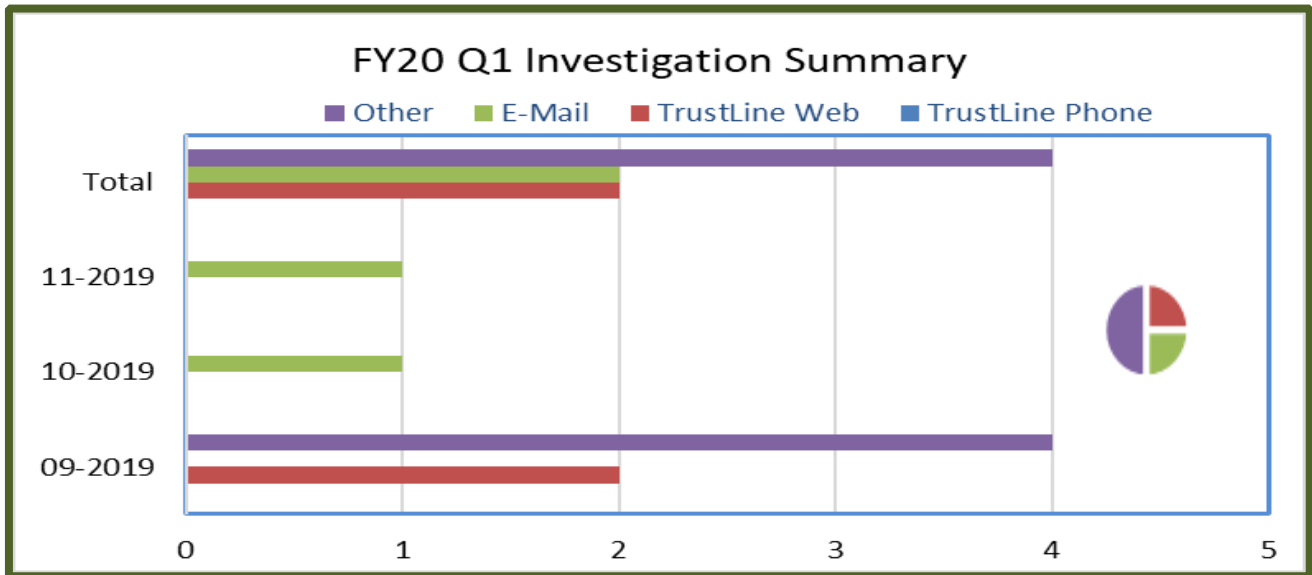
FY20 Q1 Investigation Summary Log

Anonymous/Identified					
Type	09-2019	10-2019	11-2019	Total	%
Anonymous	6	0	0	6	75%
Identified	0	1	1	2	25%

Intake Method					
Type	09-2019	10-2019	11-2019	Total	%
TrustLine Phone	0	0	0	0	0%
TrustLine Web	2	0	0	2	25%
E-Mail	0	1	1	2	25%
Other	4	0	0	4	50%

Issue Type Summary (If Mulitple, Predominate Cited)					
Type	09-2019	10-2019	11-2019	Total	%
Discrimination In General	2	1	1	4	50%
Title IX Concern	0	0	0	0	0%
Employee Misconduct	1	0	0	1	13%
Misuse of Resources	1	0	0	1	13%
Financial Concerns	0	0	0	0	0%
Other HR Concerns	2	0	0	2	25%

Outcome					
Type	09-2019	10-2019	11-2019	Total	%
Substantiated	0	0	0	0	0%
Unsubstantiated	0	0	0	0	0%
In Progress	2	1	1	4	50%
Referred to Other	4	0	0	4	50%
Closed	0	0	0	0	0%
Open	6	1	1	8	100%
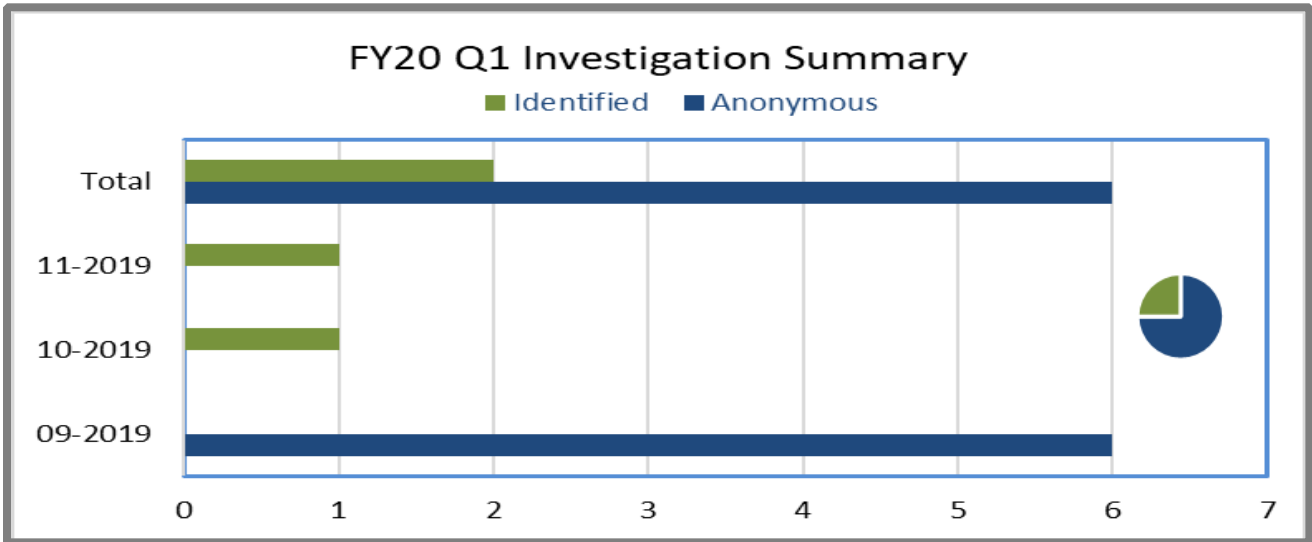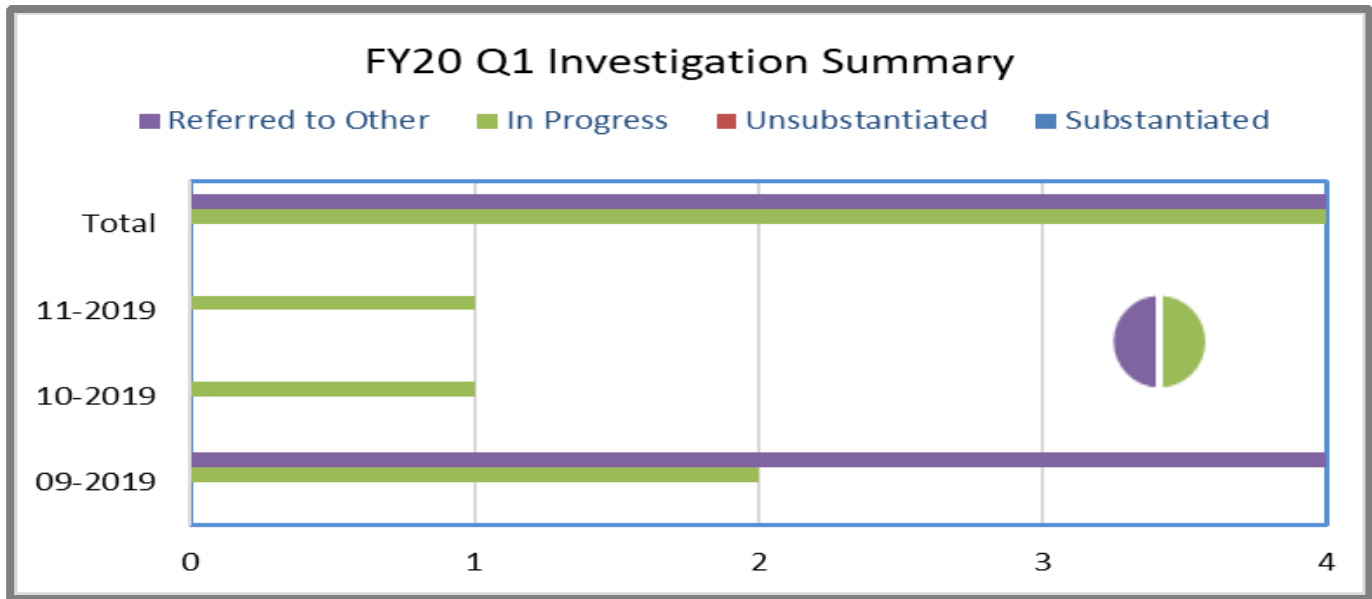
FY20 Q1 Investigation Summary

Identified ■ Anonymous

FY20 Q1 Investigation Summary

Other ■ E-Mail ■ TrustLine Web ■ TrustLine Phone

FY20 Q1 Investigation Summary

Other HR ■ Financial Concerns ■ Misuse of Resources ■ Employee Misconduct ■ Title IX Concern ■ Discrimination
Concerns   In General

FY20 Q1 Investigation Summary

Internal Audit

During this the FY20 Q1 period, the CCO continued meeting on a regular basis with representatives from the Office of Internal Audit to review the status of recommendations and management responses on a number of audits. The information below lists those audits that saw activity during FY20 Q1.

- System Accessibility & Availability Uptime: 19-027 (Follow Up Recommendations)
- EIS Roles Base Access: 19-026 (Follow Up Recommendations)
- Senate Bill 20 Compliance: 19-007 (Follow Up Recommendations)
- Benefits Proportionality: 19-006 (Follow Up Recommendations)
- Chancellor's Expenditure: Final
- Workstation Cybersecurity Preparedness: Planned
- External Audit Fieldwork Assistance: Fieldwork

Compliance Risk Work Plan

The UNT System Administration Office of Institutional Compliance, drafted proposed mitigation plans for each of the risk focus areas identified on its FY20 Compliance Risk Work Plan. This plan was approved by the Chancellor's cabinet, and submitted to the UNT Board of Regents at the quarterly meeting in August. The four risk focus areas identified in the FY20 Compliance Risk Work Plan are provided below:

- Allegations/Whistleblowers
- Physical Infrastructure/Conditions and Maintenance
- Emergency Management/Business Continuity Plan
- Policy Management Initiative

The following tables provide an update of the Compliance Risk Work Plan for the first quarter of fiscal year 2020.

UNT
SYSTEM

Risk Focus Area: [1]Allegations/[2]Whistleblowers

Commitment and Focus: [1]Verify allegations are being processed in accordance with applicable federal and state regulations, as well as applicable Regental, system-wide, and campus guidance.

[2]Verify System Administration has in place programs to provide students, faculty, and staff the means to report concerns without fear of retaliation.

Risk Focus Champion(s): Chief Compliance Officer; Executive Director, EDI

Outcome Metrics/(Tracking Indicators)	Quarterly Progress
1. Review system-wide grievance procedures (including process for addressing ADA, Title VI, other discrimination complaints).	1. Met with key stakeholders to assess current environment and propose next steps to include drafting of campus grievance procedures.
2. Title IX: Review policy and adjudication frameworks and implement local changes (as needed).	2. Risk Focus Champions met with key stakeholders to identify gaps and draft plans to implement updates. This included a review of the impact of S.B. 212.
3. Review System Administration policies, procedures and protocols/practices for whistleblower complaints.	3. System Administration policies, procedures and protocols/practices for whistleblower complaints are under review.
4. Determine means to foster better coordination and collaboration throughout UNT World.	4. Enhancing communications in all media is afoot.
5. Review current complaint processes to assess whether investigations are thorough, complete, timely, and fair.	5. Current complaint processes are being reviewed and assessed as to whether investigations are thorough, complete, timely, and fair. This is on-going effort.
6. Provide periodic status reports to senior leadership.	6. Investigation Summary Logs are provided on a monthly basis to the Chancellor.

UNT SYSTEM

Risk Focus Area: **Physical Infrastructure/Conditions and Maintenance**

Commitment and Focus: The UNT System Administration physical infrastructure represents an extremely valuable asset. Physical space is the literal foundation supporting the mission of the University. Senior leadership is well aware of the importance of these structures and the high stakes involved in managing them. However, sometimes facilities operations and maintenance are a bottom-line cost to be controlled and not, necessarily, an institutional priority. It is important to verify that System Administration has effective processes and decision support methods in place to address prioritization and effects all facilities maintenance, including new construction and renovations.

Risk Focus Champion(s): VC-Facilities Planning and Construction

-Outcome Metrics/(Tracking Indicators)	Quarterly Progress

• Review and assess whether UNT System Administration has effective protocols, decision support methods, and metrics in place to address prioritization of physical infrastructure, to include maintenance requirements that support on-going and emerging operational requirements, as well as emerging business development opportunities.	• Currently, System Administration is assessing the effectiveness of processes and decision support methods in place that address prioritization of requirements at all facilities. This includes:
	   o Main Street Assets
	   o BSC
	   o Campus Support Services

UNT SYSTEM

Risk Focus Area: **Emergency Management Plan/Contingencies of Operations (SORM COOP)**

Commitment and Focus: Provide leadership with educational and informational opportunities to prepare them for their roles and responsibilities in responding to system-wide, community, regional, state, national, and international emergencies.

Draft and implement a plan to build and maintain institutional Contingencies of Operations COOP for all applicable units to be incorporated into the UNT System Administration COOP for submission to the State Office of Risk Management (SORM).

Risk Focus Champion(s): VC-Facilities; VC-Finance; Chief Information Officer; Chief Compliance Officer

Outcome Metrics/(Tracking Indicators)	Quarterly Progress

1. **Review, Update, and Execute Emergency Management Plan to Include Key Objectives:**
  a. Program Management
  b. EOC Development
  c. Communications
  d. Training and Exercises
  e. All Hazard Planning
  f. Campus Collaborations
  g. Business Continuity Planning
  h. Community Outreach
  i. External Partnerships
 	
2. **Draft and implement a plan to build and maintain Contingencies of Operations (COOP) for applicable units to be incorporated into the UNT System Administration COOP for submission to the State Office of Risk Management (SORM).**
	1. Key stakeholders review and update the current Institutional Emergency Management Plan.
	  a. Determine key stakeholders in program management.
	  b. Assisted by UNTD PD and UNT Risk Services, risk focus champions are identifying, reviewing, and assessing institutional EOC logistics, resources, and capabilities, with an objective to enhance and update the existing EOC.
	  c. The risk focus champions, along with the Chief Communications Officer, are identifying and reviewing alert protocols.
	  d. Assisted by UNTD PD and UNT Risk Services, risk focus champions are beginning the creation of several tabletop exercises for 2020.
	  e. All hazard planning is being reviewed by key stakeholders as part of the Emergency Management Plan update and COOP initiative.
	  f. The risk focus champions, along with the Chief Communications Officer, are identifying and reviewing how best to distribute information to System Administration units regarding their respective responsibilities in dealing with a variety of emergencies.
	  g. Business Continuity Planning is being incorporated into the COOP initiative.
	  h. Community outreach is an on-going effort to identify the needs of the surrounding community.
	  i. Efforts are being made to identify and reach out to a variety of external partners.
	
	2. SORM COOP initiative timeline will be developed. The Chief Compliance Officer, with support from key stakeholders, is serving as the lead. A proposed plan is provided as Appendix B/

UNT SYSTEM

Risk Focus Area: **Policy Management**

Commitment and Focus: System Administration and each institution must have in place policies and procedures that comply with federal and state laws and regulations and provide guidance to employees. The system developed to implement these policies must be clear and efficient.

Risk Focus Champion(s): VC-OE/Chief Human Capital Officer

Outcome Metrics/(Tracking Indicators)	Quarterly Progress
Promoting an active culture of compliance in accordance with the System Administration CIP, System Administration is: 1. updating policy on policies. 2. drafting standard review protocol. 3. drafting standard policy template. 4. developing and executing a comprehensive review of regulations and policies. 5. purchasing and installing new policy management system. 6. reviewing and revising website resources that provide for easier accessibility, as well as links to resources.	Progress on the six outcome metrics included: ○ Periodic Meetings with System-Wide Policy Leads ○ On-Going Review of Rules, Regulations, and Policies ○ Draft and Propose Standard Policy Template ○ Drafting Plan for Implementation of Policy Tech

Closing Comments

UNT System Administration is committed to an "Evolving Culture of Compliance." This is a commitment to evolve from a culture that is managed or mitigated through controls to a culture that promotes responsibility for consistently doing the right thing. Again, this is an evolving process best illustrated in the graphic below.

UNT System Administration recognizes that a culture of compliance requires active engagement from every member of the University. To that end; UNT System Administration is striving to move from the "Ethics of Obedience" to the "Ethics of Reason," in which the role of Compliance is not that of "box-ticking," but rather of "situational thinking."

- Ethics of Obedience
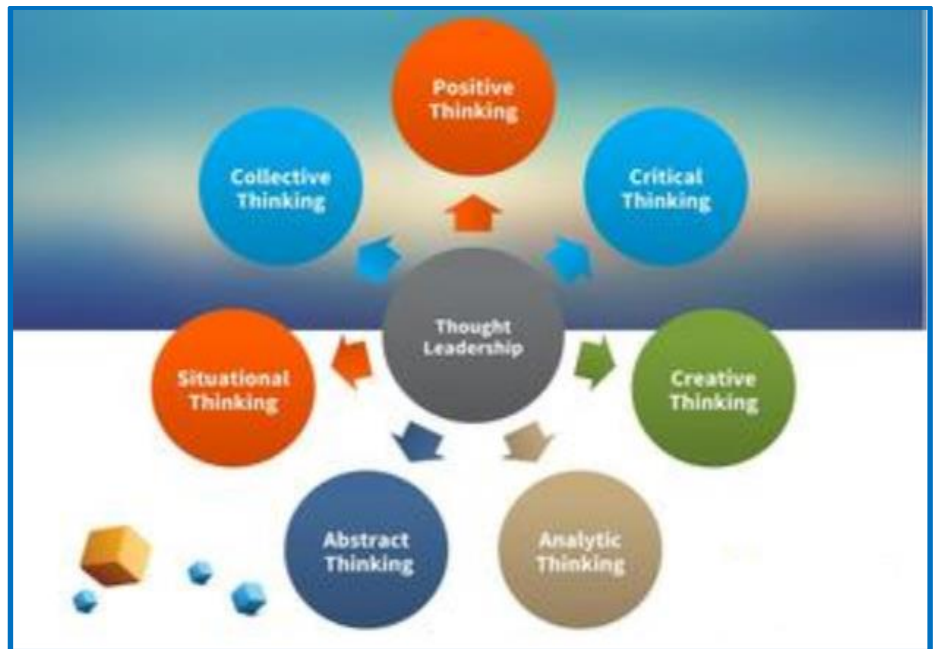
- Ethics of Reason

Appendix A: Compliance and Integrity Program Organizational Overview

UNT System Administraton Compliance & Integrity Program (2020)

System Administration Oversight and Accountability
Chancellor Lesa Roe

System Administration Chief Compliance Officer
Tim Willette

Chancellor's Cabinet/
Institutional Executive Compliance Committee

Rosemary Haggett, VC-Academic Affairs & Student Success	**Dan Tenney,** VC-Finance/Chief Financial Officer	**Steve Maruszewski,** VC-Facilities Planning & Construction
Barbara Abercrombie, VC-OE/Chief Human Capital Officer	**Jack Morton,** VC-Govt Relations & Policy Operations	**Alan Stucky,** VC-General Counsel

Chris McCoy, Chief Information Officer	**Tracy Grunig,** Chief Audit Executive	**Paul Corliss,** Chief Communications Officer	**Tim Willette,** Chief Compliance Officer

Compliance Coordinating Committee(s)

Employee Training & Development	Monitoring & Auditing	Investigations & Reporting

Principles of Community/Code of Conduct/Policies & Procedures/Standards

Day-to-Day Operations/Preventive & Corrective Efforts/Works In Progress/Emerging Concerns

Auditing Controls
Auditing Responsibilities

Operating Controls
Employee Responsibilities

Federal Sentencing Guidelines
1. Active Oversight
2. Policies, Standards, & Code of Conduct
3. Education & Training
4. Open Communications
5. Monitoring & Metrics
6. Enforcement Tools
7. Responsive Approaches

Oversight Controls
Compliance Responsibilities

Monitoring Controls
Supervisory Responsibilities

Appendix B: COOP Plan

Milestone/Event	Driver(s)
Review SORM COOP to Assess Scope & Level of Effort in Meeting Requirements	CCO; VC-FAC; VC-FIN
Review Current System Administration BCPs & Other Applicable Documents	CCO; VC-FAC; VC-FIN
Advise Chancellor's Cabinet & Key Steholders of COOP Requirements	CCO
Identify Key Units & Assigns COOP Liaison	CCO; VC-FAC; VC-FIN
Create COOP-Specific Email Address & COOP Repository	CIO; CCO
Notify COOP Unit Liaisons, Providing Access to "Kuali" Tool & Access to Repository	CCO
Conduct In-Depth Training of "Kuali" Tool & Share Key Dates & Deliverables	CCO
Progress Meetings (as required)	CCO; Liaisons
Track Progress & Report to Chancellor's Cabinet & BOR (RFA: EM/BCP)	CCO
All Unit COOP Drafts Completed & Ready for Review	CCO; Liaisons
Submit for Review & Approval to Chancellor's Cabinet System Administration COOP	CCO
Provide Approved System Administration COOP to OGC for Legal Review & Comment	CCO
Return Reviewed Campus COOP with Comments	OGC
Incorporate OGC Comments & Submit for Final Approval to Chancellor	CCO
Review, Approve, & Sign System Administration COOP for Submission to SORM	Chancellor
Submit Completed Campus COOP to SORM	System Administration
Report on Final Submission to Cabinet & BOR (RFA: EM/BCP)	CCO

Office of Institutional Compliance
FY20 Q1 Report

Board of Regents Meeting
February 13th & 14th, 2020

Executive Summary

This quarterly report provides a summary and highlights of compliance activities that have taken place during the first quarter (Q1) of Fiscal Year 2020 (FY20) at UNT Dallas. It is divided into seven sections.

- Introduction
- Compliance & Integrity Program Updates
- Investigation Activities
- Audit Activities
- Compliance Risk Work Plan (FY20) Updates
- Other Compliance Crossroads (Optional)
- Conclusion

Introduction

Each Chief Compliance Officer (CCO) reports to the Board of Regents, at a minimum, quarterly. These reports update Board members on the effectiveness of the Compliance and Ethics Program at each of the institutions.

At UNT Dallas, the Office of Institutional Compliance (Office) provides centralized oversight and substantive support toward the ethical, lawful, and responsible conduct of all operations. The Office identifies and analyzes a wide range of existing and emerging compliance concerns. It works closely with key campus stakeholders to foster a culture of compliance that supports the mission of the University. This requires a resilient partnership between the CCO and each of the organizational leaders who serve on the President's Cabinet. The organizational structure of the UNT Dallas Compliance & Integrity Program is provided in Appendix A.

Compliance & Integrity Program

The Office of Institutional Compliance at UNT Dallas is responsible for maintaining an effective Compliance and Integrity Program (Program) that includes, but is not limited to: 1) serving as a resource for addressing compliance concerns and communicating emerging risks; 2) facilitating the identification, prioritization, and mitigation of compliance risk focus areas; 3) assisting in determining risk mitigation strategies and how to assess their effectiveness; 4) reviewing policies and procedures; 5) assisting in identifying and monitoring training requirements; and 6) helping with the implementation of corrective actions, as appropriate. The Program identifies, assesses, monitors, oversees, and helps ensure that all UNT Dallas operations comply with applicable laws and regulations, Regents Rules, System Regulations, and campus policies. The CCO is responsible for the effective implementation and management of the Compliance and Integrity Program.

During FY20 Q1, the CCO continued reviewing and assessing the effectiveness of the campus Compliance and Integrity Program per the guidance provided in UNT System Regulation 02.1000; *Compliance and Integrity Program*, dated 10/17/2017, as well as using the seven Federal Sentencing Guideline Objectives (FSGOs) listed below as measures, specifically identifying areas for improvement.

- Active Oversight
  All members of the President's Cabinet are kept up-to-date on the overall effectiveness of the campus Compliance and Integrity Program. The CCO provides quarterly updates of the annual Compliance Risk Work Plan to this senior leadership team. Meeting weekly, the members of the President's Cabinet are actively engaged in identifying, communicating, and assessing emerging risks. Their commitment to fostering a culture of compliance is pervasive throughout all operations at UNT Dallas. In their roles as campus leaders, they encourage ethical behavior by all who serve the University. The President' Cabinet was provided a FY20 Q1 update on investigations, a key component of the Compliance Risk Work Plan Risk Focus Area of Allegations and Whistleblowers. Updates on the other four risk focus areas will be provided throughout the upcoming quarter.
- Policies, Standards, and Code of Conduct
  UNT Dallas is committed to the implementation and maintenance of policies that facilitate the detection and prevention of unethical and illegal conduct at the University. These policies promote integrity, principled behavior, and compliance with federal and state laws, Regents Rules, System Regulations, and the standards of all applicable accrediting bodies. During FY20 Q1, several UNT Dallas policies were reviewed and are in the process of being updated. This effort is being championed by Dr. Elizabeth Giddens, Director of University Accreditation & Policy Management. It is a key component of the SACSCOC Administrative Effectiveness Assessment. Additionally, UNT Dallas will begin transitioning over to a new policy management system. The Policy Tech application has been purchased for use by UNT System Administration, the UNT flagship, and UNT Dallas. UNTHSC has been using Policy Tech as its policy management tool for some time. In initial training on Policy Tech took place in December.

Implementation of it should take place sometime in March of 2020. There is also an effort being made by the three institutions to develop a standard policy template.

- Education and Training

  All UNT Dallas employees must successfully complete training related to the Compliance and Integrity Program, as well as compliance elements that are key in the effective conduct of their position. Additionally, all employees must be educated and periodically made aware of the ways to report suspected misconduct. During this FY20 Q1, a review of the training tools and course offerings available was begun and remains in progress. This is an objective that the CCO plans on focusing more attention to during the upcoming year. A new Learning Management System (LMS), Bridge, was recently purchased by UNT System Administration. UNT Dallas will be provided access to this tool. The projected implementation of Bridge is scheduled for early February of 2020.

- Open Communications

  All UNT Dallas employees must not only be aware of, but also understand the rules that govern, their respective roles and the values underpinning UNT World. Stakeholders, both, internal and external, need assurances that UNT Dallas is committed to ethical and responsible behavior. Communication is key to a culture of compliance. During FY20 Q1, members of the campus community were notified of the requirement to request and report on their outside activities.

- Monitoring and Auditing

  UNT Dallas is committed to continuous monitoring by implementing internal controls that allow for early detection and remediation of non-compliance within an organization. Audit activities serve to help ensure that operational management has in place internal controls that do not improperly bias the assessment of business processes. A number of audits took place during the FY20 Q1. A list of audit activities is provided in a separate section of this report.

- Enforcement Tools

  UNT Dallas, through the Compliance and Integrity Program, incorporates measures that ensure employees understand the consequences of engaging in unethical behavior or participating in non-compliant activities. This includes procedures for enforcing and disciplining employees who violate compliance standards or fail to report non-compliant activities. Disciplinary provisions equitably enforced are critical to the credibility and integrity of the Compliance and Integrity Program.

- Responsive Initiatives

  Keeping in mind that the Compliance and Integrity Program should scalable, affordable, feasible, and enforceable, the UNT Dallas Office of Institutional Compliance evaluates the effectiveness of its Program and the seven FSGOs on a regular basis. This evaluation also examines emerging compliance challenges. During FY20 Q1, a number of areas were reviewed to identify the need to incorporate new internal controls or enhance existing internal controls. Of particular note was the updating of Fraud Awareness training.

![UNT DALLAS — UNIVERSITY OF NORTH TEXAS AT DALLAS]

Investigations

The UNT Dallas Office of Institutional Compliance received 13 reports over FY20 Q1. President Mong and Chancellor Roe continue to receive monthly reports from each institutional CCO. Each Investigation Summary Log (ISL) provides a running three-month snapshot of investigation activities at the respective institution. The distribution of these reports is restricted to each of the institutional leaders, their CCOs, UNT General Counsel, and the Chief Audit Executive. The objective, in the limited sharing of this data, is to help identify possible trends, as well as potential areas of concerns without compromising any on-going investigation. The latest report submitted to President Mong and Chancellor Roe is provided below. This spreadshee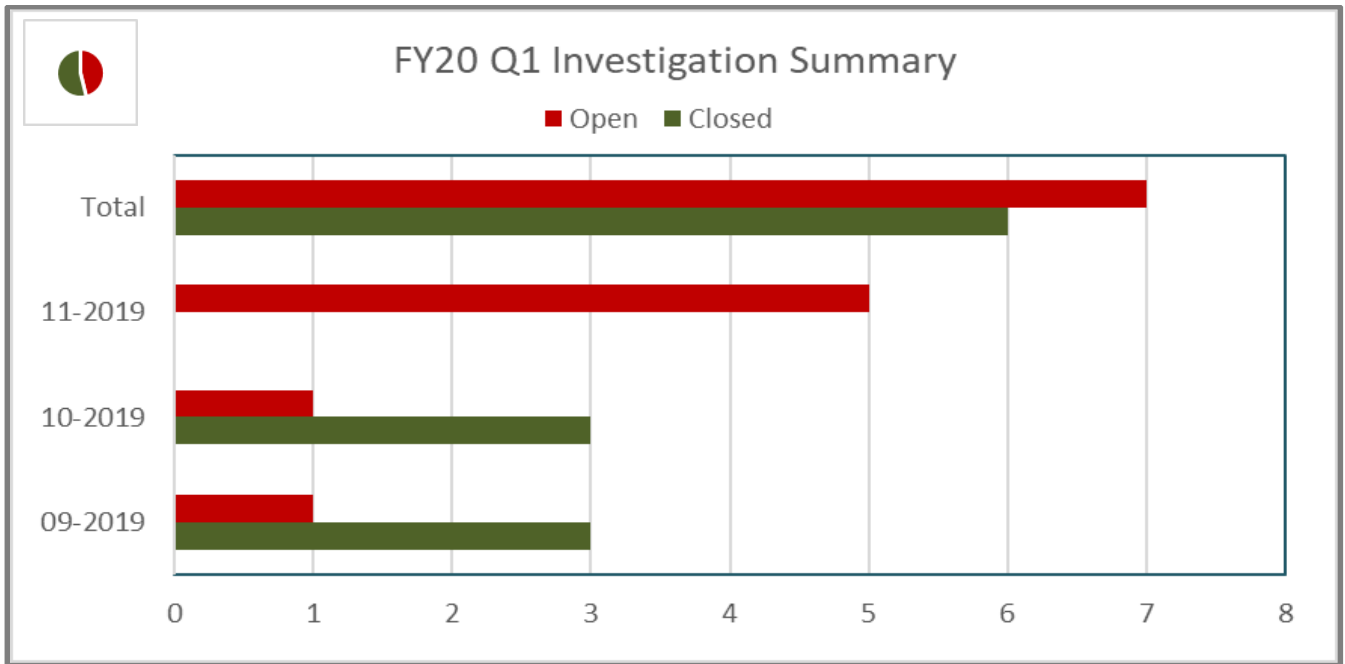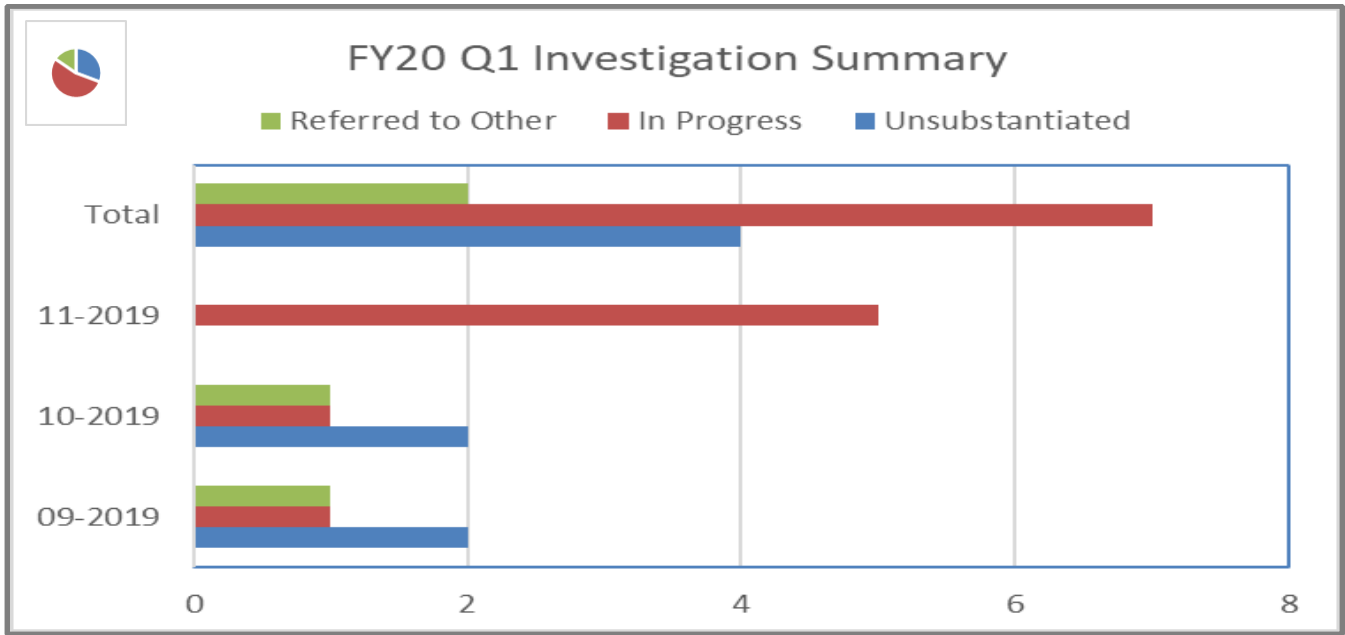t provides categorical information about the 13 reports received during the FY20 Q1 period that involve UNT Dallas. There also graphs provided. In moving forward, UNT Dallas plans on conducting trend analysis of campus data, as well as comparing data from the other UNT institutions.

FY20 Q1 Activities

Anonymous/Identified

Institution

Type	09-2019	10-2019	11-2019	Total	%
Anonymous	2	2	3	7	54%
Identified	2	2	2	6	46%

Intake Method

Institution

Type	09-2019	10-2019	11-2019	Total	%
TrustLine Web	3	4	3	10	77%
Report Form	1	0	2	3	23%

Issue Type Summary (If Mulitple, Predominate Cited)

Institution

Type	09-2019	10-2019	11-2019	Total	%
Discrimination In General	1	0	1	2	15%
Employee Misconduct	1	1	1	3	23%
Misuse of Resources	1	1	1	3	23%
Inappropriate Communications	0	0	1	1	8%
Financial Concerns	1	2	1	4	31%

Outcome

Institution

Type	09-2019	10-2019	11-2019	Total	%
Unsubstantiated	2	2	0	4	31%
In Progress	1	1	5	7	54%
Referred to Other	1	1	0	2	15%
Closed	3	3	0	6	46%
Open	1	1	5	7	54%
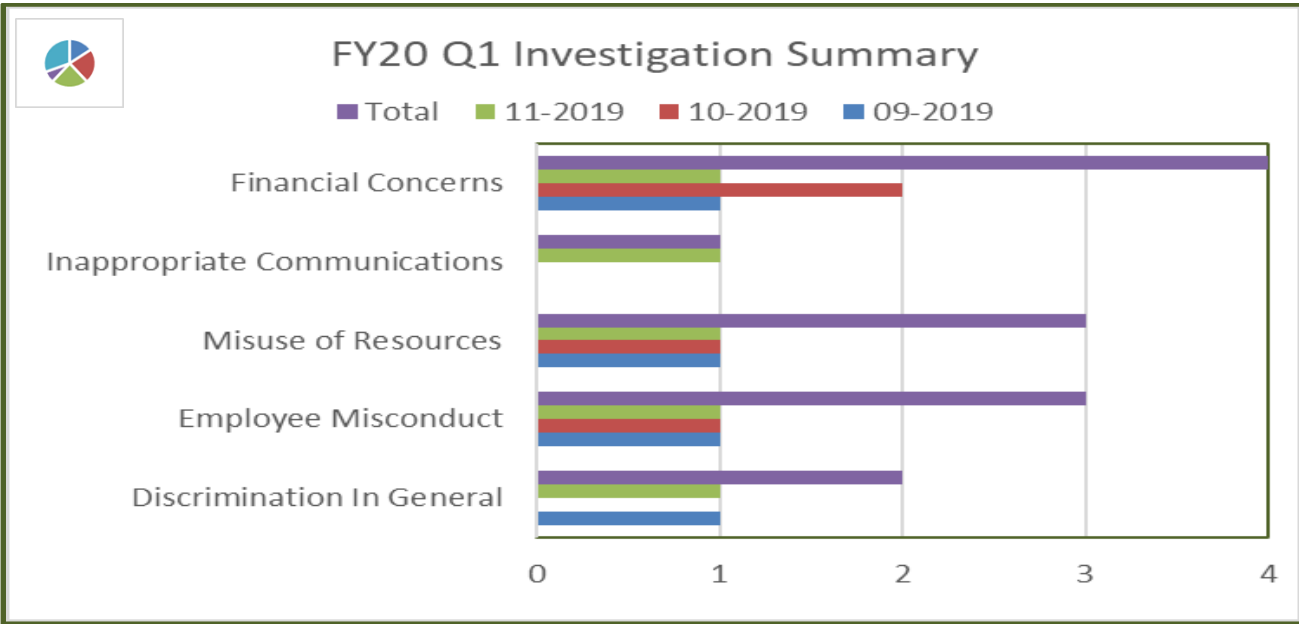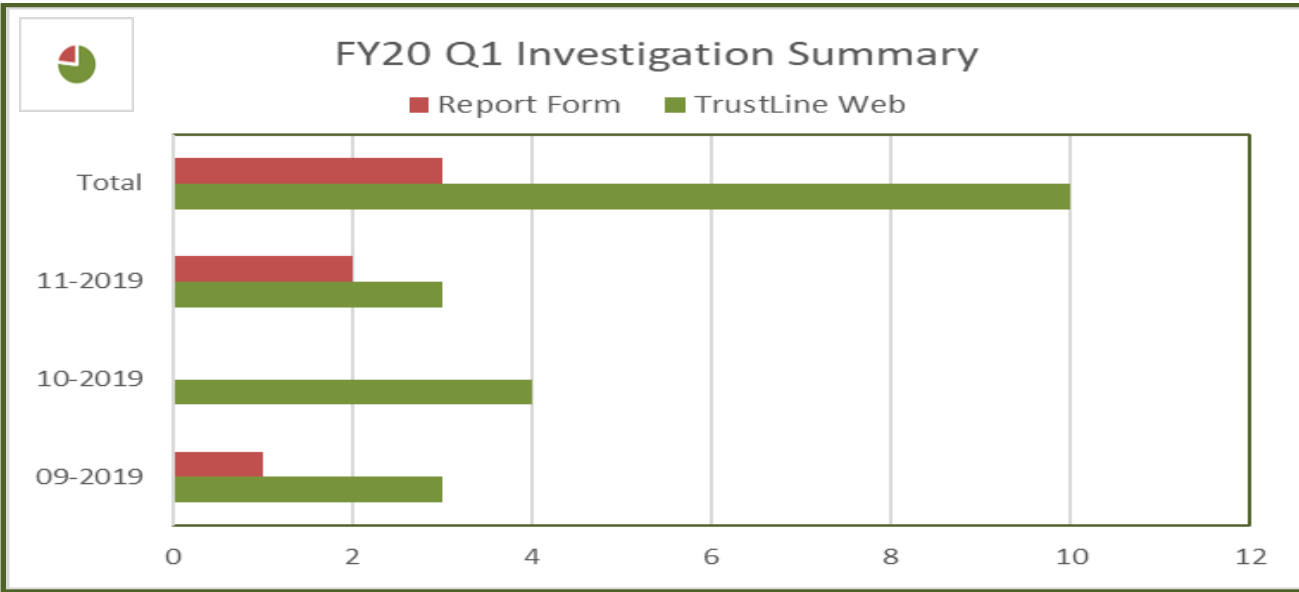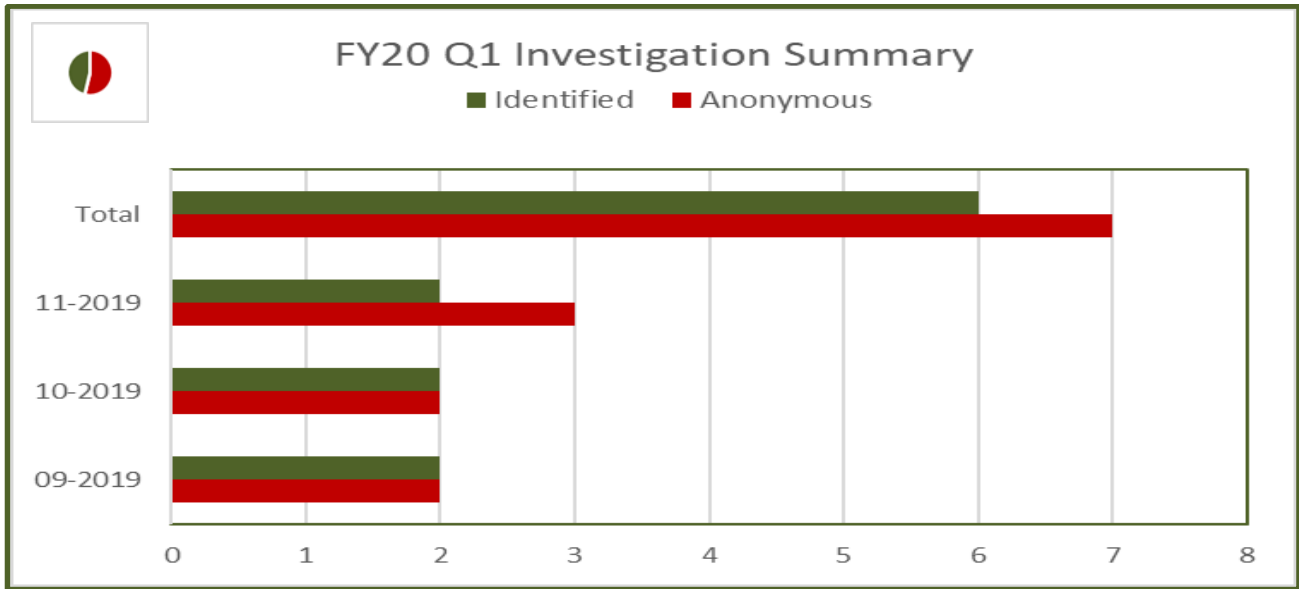
FY20 Q1 Investigation Summary

Identified   Anonymous

FY20 Q1 Investigation Summary

Report Form   TrustLine Web

FY20 Q1 Investigation Summary

Total   11-2019   10-2019   09-2019

FY20 Q1 Investigation Summary

Legend: Referred to Other, In Progress, Unsubstantiated

FY20 Q1 Investigation Summary

Legend: Open, Closed

Internal Audit

During this the FY20 Q1 period, the CCO continued meeting on a regular basis with representatives from the Office of Internal Audit to review the status of recommendations and management responses on a number of audits. The information below lists those audits that saw activity during FY20 Q1.

- President's Expenditure Review: 20-006 (Final)
- School of Education: 19-061 (Final)
- System Accessibility and Availability Uptime: 19-027 (Final)
- Benefits Proportionality (System-Wide): 19-006 (Final)
- Caruth Police Institute Transition: 19-062 (Draft Report)
- College of Law Business Processes: 19-021 (Draft Report)
- Financial Aid Processes: 19-058 (Follow Up Recommendations)
- Residential Hall Key Card Access: 19-055 (Follow Up Recommendations)
- Grants & Contract Compliance: 19-037 (Follow Up Recommendations)
- Security Cameras: 18-412 (Follow Up Recommendations)
- Community Counseling Clinic: 17-413 (Follow Up Recommendations)
- Student Fees: In Progress
- Workstation Cybersecurity Preparedness: Planned

Compliance Risk Work Plan

The UNT Dallas Office of Institutional Compliance, drafted proposed mitigation plans for each of the risk focus areas identified on its FY20 Compliance Risk Work Plan. This plan was approved by the UNT Dallas Executive Compliance Committee, and submitted to the UNT Board of Regents at the quarterly meeting in August. The five risk focus areas identified in the FY20 Compliance Risk Work Plan are provided below:

- Allegations/Whistleblowers
- Community Well-Being
- Minors on Campus
- Physical Infrastructure/Conditions & Maintenance
- Emergency Management/Business Continuity Plan

The following tables provide an update of the Compliance Risk Work Plan for the first quarter of fiscal year 2020.

Risk Focus Area: [1]Allegations/[2]Whistleblowers

Commitment & Focus: [1]Verify allegations are being processed in accordance with applicable federal and state regulations, as well as applicable Regental, system-wide, and campus guidance.

[2]Verify campus has in place programs to provide students, faculty, and staff the means to report concerns without fear of retaliation.

Risk Focus Champion(s): Chief Compliance Officer

Outcome Metrics/(Tracking Indicators)	Quarterly Progress
1. Review campus grievance procedures (including process for addressing ADA, Title VI, other discrimination complaints). 2. Title IX: Review policy and adjudication frameworks and implement local changes (as needed). 3. Review campus policies, procedures and protocols/practices for whistleblower complaints. 4. Determine means to foster better coordination and collaboration among campus units and system. 5. Review current complaint processes to assess whether investigations are thorough, complete, timely, and fair. 6. Provide periodic status reports to senior leadership.	1. Met with key stakeholders to assess current environment and propose next steps to include drafting of campus grievance procedures. 2. Met with Title IX Coordinator and Deputy Coordinator to identify gaps and draft plans to implement updates. This included a review of the impact of S.B. 212. 3. Campus policies, procedures and protocols/practices for whistleblower complaints are under review. 4. Enhancing communications in all media is afoot. 5. Current complaint processes were reviewed and assessed as to whether investigations are thorough, complete, timely, and fair. This is on-going effort. 6. Investigation Summary Logs are provided on a monthly basis to the campus president and the system chancellor.

Risk Focus Area: Community Well-Being

Commitment & Focus: "Looking Upstream" in detecting and preventing activities that compromise health and safety, provide the UNT Dallas campus and neighboring community with the necessary support to nurture a sense of security and maintain a safe environment. Determine, provide, and distribute to the all members of the UNT Dallas campus community the resources and support to effectively address existing and emerging health and safety concerns.

Risk Focus Champion(s): UNTD PD Chief; Director of Risk Management; Dean of Students

Outcome Metrics/(Tracking Indicators)	Quarterly Progress

1. Provide the campus and neighboring communities with the necessary support to foster and maintain a safe environment.
 2. Promote campus awareness and understanding of and compliance with VAWA, focusing on the safety of women on campus.
 3. Promote a campus that is safe for all modes of transportation.
 4. Provide the campus community with the necessary resources and support to effectively address mental health concerns.
	4. Focus on Mental Health Services
	    a. Counseling Services Summary for Fall 2019
	     • 108 Students Sought Counseling
	     • 28 Students Provided Case Management Services
	     • 15 Students Referred to ECI Food Insecurities Program
	    b. QPR Trainings for Fall 2019
	     • 09/12/2019: 2 Attendees
	     • 11/01/2019: 12 Attendees (LAS Faculty)
	     • 11/19/2019: 7 Attendees

Risk Focus Area: **Minors & University-Sponsored Activities**

Commitment & Focus: UNT Dallas sponsors a wide range of activities involving minors. All units/stakeholders must conduct youth activities in compliance with applicable regulations and policies. The need to have a keen awareness of the associated risks is critical. Comprehensive protocols & collaborative engagement must be in place to protect the health, safety, & general welfare of minors. Accordingly, system-wide, campus, & unit best practices, including training requirements, need to be reviewed & monitored on a routine basis, with updates, as needed.

Risk Focus Champion(s): UNTD PD Chief; Director of Risk Management; Dean of Students

Outcome Metrics/(Tracking Indicators)	Quarterly Progress
1. Inventory & create database for all University-Sponsored activities involving minors that tracks salient compliance concerns. 2. Review & update, as necessary, campus guidance for University-Sponsored activities involving minors. (See Applicable Regulations & Policies.) 3. Assess campus-wide protocols & practices for University-Sponsored activities involving minors. 4. Review & update websites involving Events Management & University-Sponsored activities involving minors.	1.-4. Updates to be provided in FY20 Q2 Report.

Risk Focus Area: **Physical Infrastructure/Conditions & Maintenance**

Commitment & Focus: The UNT Dallas physical infrastructure represents an extremely valuable asset. Physical space is the literal foundation supporting the academic mission. Senior leadership is well aware of the importance of these structures & the high stakes involved in managing them. However, sometimes facilities operations & maintenance are a bottom-line cost to be controlled & not, necessarily, an institutional priority. Verify campus has effective processes & decision support methods in place to address prioritization & effects all facilities maintenance.

Risk Focus Champion(s): Director of Facilities; Director of Risk Management

-Outcome Metrics/(Tracking Indicators)	Quarterly Progress
• Review and assess whether UNT Dallas has effective protocols, decision support methods, and metrics in place to address prioritization of physical infrastructure, to include maintenance requirements that support on-going and emerging operational requirements.	• Facilities and Risk Management are working closely with the UNT System Administration VC for Facilities to identify gaps and assess a number of options to better document space usage and work request requirements, as well as current and projected construction projects. This review & assessment includes both the main campus and the College of Law.

UNT DALLAS
UNIVERSITY OF NORTH TEXAS AT DALLAS

Risk Focus Area:	**Emergency Management Plan/Contingencies of Operations (SORM COOP)**
Commitment & Focus:	Provide campus leadership with educational and informational opportunities to prepare them for their roles and responsibilities in responding to campus-wide, community, regional, state, national, and international emergencies.
	Draft and implement a plan to build and maintain campus Contingencies of Operations COOP for applicable units to be incorporated into the UNT Dallas COOP for submission to the State Office of Risk Management (SORM).
Risk Focus Champion(s):	UNTD PD Chief; Director of Risk Management; Chief Compliance Officer

Outcome Metrics/(Tracking Indicators)	Quarterly Progress

1. **Review, Update, & Execute Emergency Management Plan to Include Key Objectives:**
  a. Program Management
  b. EOC Development
  c. Communications
  d. Training & Exercises
  e. All Hazard Planning
  f. Campus Collaborations
  g. Business Continuity Planning
  h. Community Outreach
  i. External Partnerships
 	
2. **Draft & implement a plan to build and maintain campus Contingencies of Operations (COOP) for applicable units to be incorporated into the UNT Dallas COOP for submission to the State Office of Risk Management (SORM).**
	1. Key stakeholders are reviewing the campus Emergency Management Plan, revised in 2018.
	  a. Program management remains under the authority of the UNTD PD Chief, who provides updates to senior leadership as required.
	  b. UNTD PD Chief is reviewing and updating the EOC to increase capabilities as the campus community grows.
	  c. On-going JAG alerts through a number of media are available. UNTD PD works closely with Marketing to provide on-going communications. Director of Risk Management provides weather alerts as required.
	  d. UNTD PD Chief & Director of Risk Management are working on several tabletop exercises for 2020. Training courses, including Active Shooter, are offered throughout the academic year.
	  e. All hazard planning is being reviewed by key stakeholders as part of the Emergency Management Plan update & COOP initiative.
	  f. All campus units are being provided information as to their respective responsibilities in dealing with a variety of emergencies.
	  g. Business Continuity Planning is being incorporated into the COOP initiative.
	  h. Community outreach is an on-going effort to identify the needs of the surrounding community, both at the main campus & the College of Law.
	  i. Efforts are being made to identify & reach out to a variety of external partners.
	
	2. SORM COOP initiative timeline has been developed. The Director of Risk Management, with assistance from the Chief Compliance Officer, is serving as the lead. The plan is provided as Appendix B/

Closing Comments

UNT Dallas is committed to an "Evolving Culture of Compliance." This is a commitment to evolve from a culture that is managed or mitigated through controls to a culture that promotes responsibility for consistently doing the right thing. Again, this is an evolving process best illustrated in the graphic below.
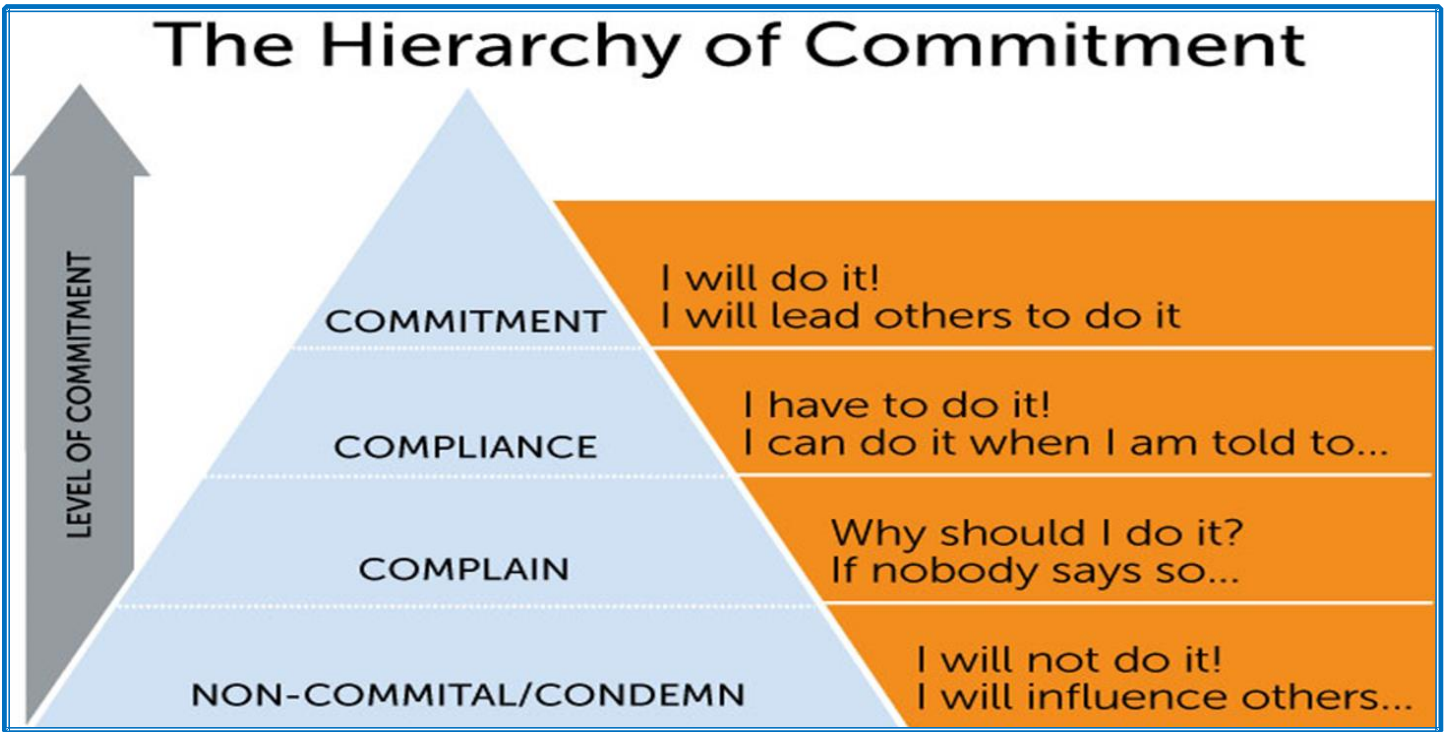
UNT Dallas recognizes that a culture of compliance requires active engagement from every member of the University. To that end; UNT Dallas is striving to move from the "Ethics of Obedience" to the "Ethics of Reason," in which the role of Compliance is not that of "box-ticking," but rather of "situational thinking."

- Ethics of Obedience

- Ethics of Reason

Appendix A: Compliance & Integrity Program Organizational Overview

UNT Dallas Compliance & Integrity Program - Campus Structure (2020)

Campus Oversight and Accountability
President Bob Mong

Campus Chief Compliance Officer
Tim Willette

Institutional Executive Compliance Committee
President Bob Mong

Betty Stewart, P&EVP	Tim Willette, CCO	Jim Main, CFO & EVP

President's Cabinet
President Bob Mong

Betty Stewart, P&EVP	Jim Main, CFO &EVP	Monica Williams, VP-UA	Stephanie Holley, VP-SA&S
Michael Williams, Distinguished Leader in Residence	Angie Castillo, Executive Assistant to President	Tim Willette, Chief Compliance Officer	Jamaica Chapple, Dean of Students

Compliance Coordinating Committees/Other Operational Committees

Employee Training	Monitoring & Auditing	Reporting/Investigating

Principles of Community/Code of Conduct/Policies & Procedures/Standards

Day-to-Day Operations/Preventive & Corrective/Works In Progress/Emerging Concerns

Auditing Controls
Auditing Responsibilities

Operating Controls
Employee Responsibilities

Federal Sentencing Guidelines
1. Active Oversight
2. Policies, Standards, & Code of Conduct
3. Education & Training
4. Open Communications
5. Monitoring & Metrics
6. Enforcement Tools
7. Responsive Approaches

Oversight Controls
Compliance Responsibilities

Monitoring Controls
Supervisory Responsibilities

Appendix B: COOP Plan

Milestone/Event	Driver
Review SORM COOP to Assess Scope & Level of Effort in Meeting Requirements	Director, RS
Review Current Campus BCP & Other Applicable Documents	Director, RS/CCO
Identify & Notify Campus Leadership of Campus COOP Requirements	Director, RS/CCO
Campus Leadership Identifies Key Units & Assigns COOP Liaison	Leadership
Create COOP-Specific Email Address & COOP Repository	Director, RS/Director, ITS
Notify CCOP Unit Liaisons, Providing Access to "Kuali" Tool & Access to Repository	Director, RS
Conduct In-Depth Training of "Kuali" Tool & Share Key Dates & Deliverables	Director, RS
All Unit COOP Drafts Completed & Ready for Review	Director, RS/Liaisons
Submit for Review & Approval to Cabinet Campus COOP	Director, RS
Provide Approved Campus COOP to OGC for Legal Review & Comment	Director, RS
Return Reviewed Campus COOP with Comments	OGC
Incorporate OGC Comments & Submit for Final Approval to Campus President	Director, RS
Review, Approve, & Sign Campus COOP for Submission to SORM	Campus President
Submit Completed Campus COOP to SORM	Director, RS
Report on Final Submission to Cabinet & BOR (RFA: EM/BCP)	CCO

University of North Texas

University Compliance and Ethics

Quarterly Report to the Audit Committee

Board of Regents of the University of North Texas System

February 13 & 14, 2020

Overview

In the first quarter of the 2020 fiscal year, the University Compliance and Ethics ("UCE") continued to develop the compliance and ethics program at UNT and expand its reach within the university. UCE also collaborated with many university partners to address pressing compliance related issues across the organization. Our main efforts during the quarter were directed toward program development in the areas of training and initiatives such as improving export controls; primarily in the area of visiting scholars; the university's youth protection program, and improving online accessibility.

Compliance and Ethics Program Development

Training

UNT implemented its first required training module, covering discrimination and sexual harassment topics. Every employee is required to complete this module, including student workers. As of the writing of this report, completion for the entire workforce is 75%. A review of employees who have not completed the training indicates that student workers make up the majority of those who are non-compliant. In support of the training requirement, UNT executive leadership has determined that merit raises will not be available to employee who do not complete the training. University Compliance is working now to ensure that all employees are aware of this consequence and providing support for those experiencing problems with the system.

UCE has developed a draft module covering common ethical issues to raise general compliance awareness among the employee base. This module is slated to be completed in the Spring semester, but will most likely not be moved into production until next fiscal year in order to limit the training burden on employees.

UCE is also engaging with university partners who oversee programs designed to comply with federal laws that require substantial training across campus, such as the Clery Act. As UNT's capabilities increase, more training will be provided in the online format to the employee base.

Reviews and Initiatives

Export Controls

UCE continued to work with various university partners to address export controls and associated procedures in certain technical areas, primarily focusing on the Talon High-Performance Computing Center. UNT is engaging the U.S. Department of Commerce Bureau of Industry Security for assistance in classifying the HPC for export control purposes and for guidance on controlling access to the system.   A related issue that became apparent during this work was the control and visibility of visiting scholars at the university. UCE has discussed the current procedures for sponsoring and tracking visiting scholars with the Division of Academic Affairs, Research, and the International Office to better understand the issues and correctly evaluate the risk associated with these visitors. Given the Federal government's increased attention to foreign influence on university campuses, UNT has decided to revise the manner in which we permit foreign national visiting scholars to increase oversight and coordination of controls over these individuals while still permitting very useful collaborations and interactions with foreign researchers.

Youth Protection Program

The UNT Youth Protection Program is operating in accordance with the design envisionied when the project was started. Over 300 programs involving minors have been identified to date, and individual issues continue to arise that require analysis and risk assessment. This will be an ongoing effort for the university, and continual improvements are anticipated over time. The Youth Protection Program policy

was completed, approved by UNT's policy review committee and forwarded to OGC for review. UCE will provide additional assistance with the Youth Program Handbook which is intended to provide guidance, best practice advice, and other assistance to youth programs provided by UNT.
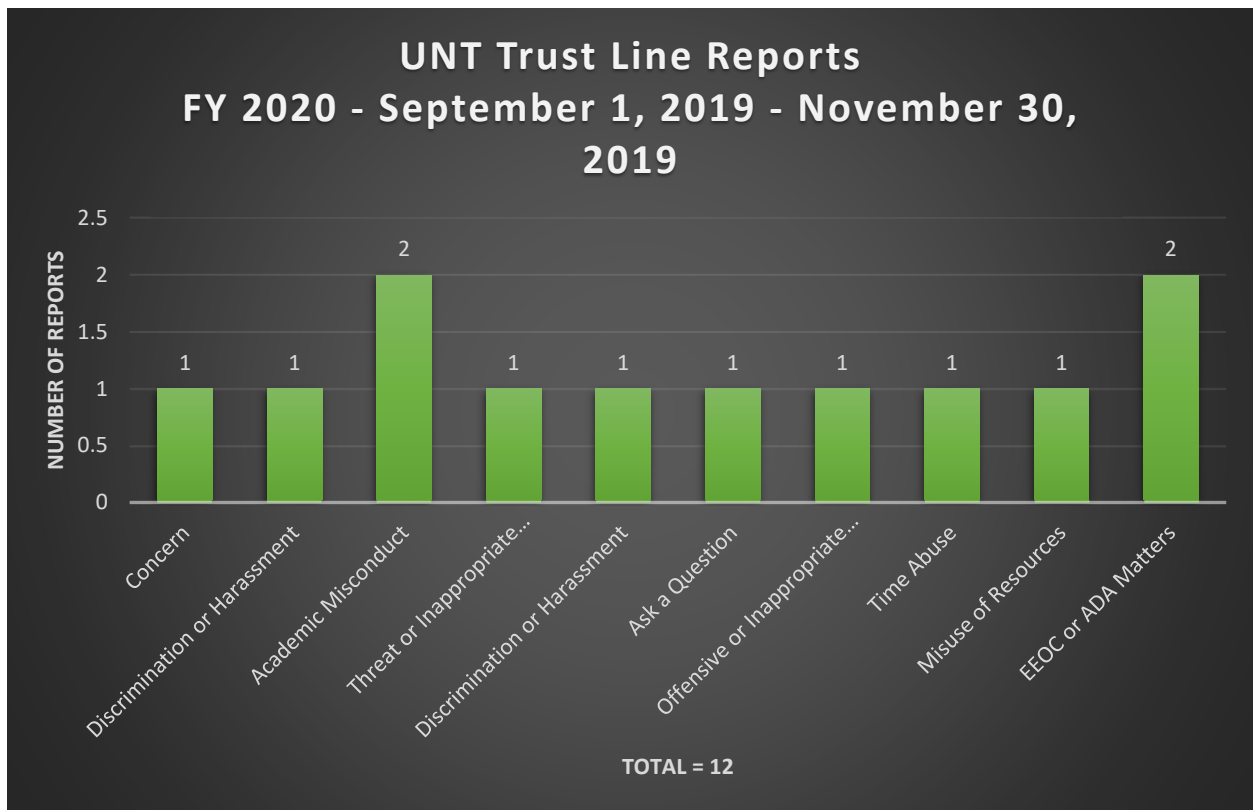
Accessibility Review

UCE continued its efforts to conduct an accessibility review of all online programs and websites. The goal of the review is to ensure UNT is providing accessible information for those with disabilities in its online programs and websites. Offices engaged include System IT Shared Services, the Center for Learning Experimentation, Application, and Research, Administrative IT Services, the Division of Enrollment, System Office of General Counsel, and others. UCE continues to execute the plan developed earlier in the year. An Online Accessibility Coordinator position has been developed and proposed for funding in the FY2021 budget. That position is intended to provide centralized support for all online accessibility issues users may encounter on UNT systems. The position will also be available to provide support, technical advice, and expert assistance with accessibility issues across the university. Work continues on the review of compliance issues related to online accessibility. Further actions to implement the accessibility improvement plan will continue.

Trust Line Activity Report

During the first quarter, UNT received twelve reports through the EthicsPoint system. Of the twelve reports received, eight were closed, while four remain under review with the appropriate units. All compliance reports and inquiries were referred to the appropriate unit for investigation and consideration. Once reports are referred for investigation, UCE retains oversight of the investigation and obtains periodic updates from the investigatory unit until it is completed. All non-compliance

reports received via the Trust Line were referred to the appropriate units for follow-up with the

reporting party, if possible.

UNT Trust Line Reports
FY 2020 - September 1, 2019 - November 30, 2019

Category	Number of Reports
Concern	1
Discrimination or Harassment	1
Academic Misconduct	2
Threat or Inappropriate...	1
Discrimination or Harassment	1
Ask a Question	1
Offensive or Inappropriate...	1
Time Abuse	1
Misuse of Resources	1
EEOC or ADA Matters	2

TOTAL = 12

UNIVERSITY OF NORTH TEXAS
HEALTH SCIENCE CENTER
OFFICE OF INSTITUTIONAL COMPLIANCE
AND INTEGRITY

QUARTERLY COMPLIANCE REPORT
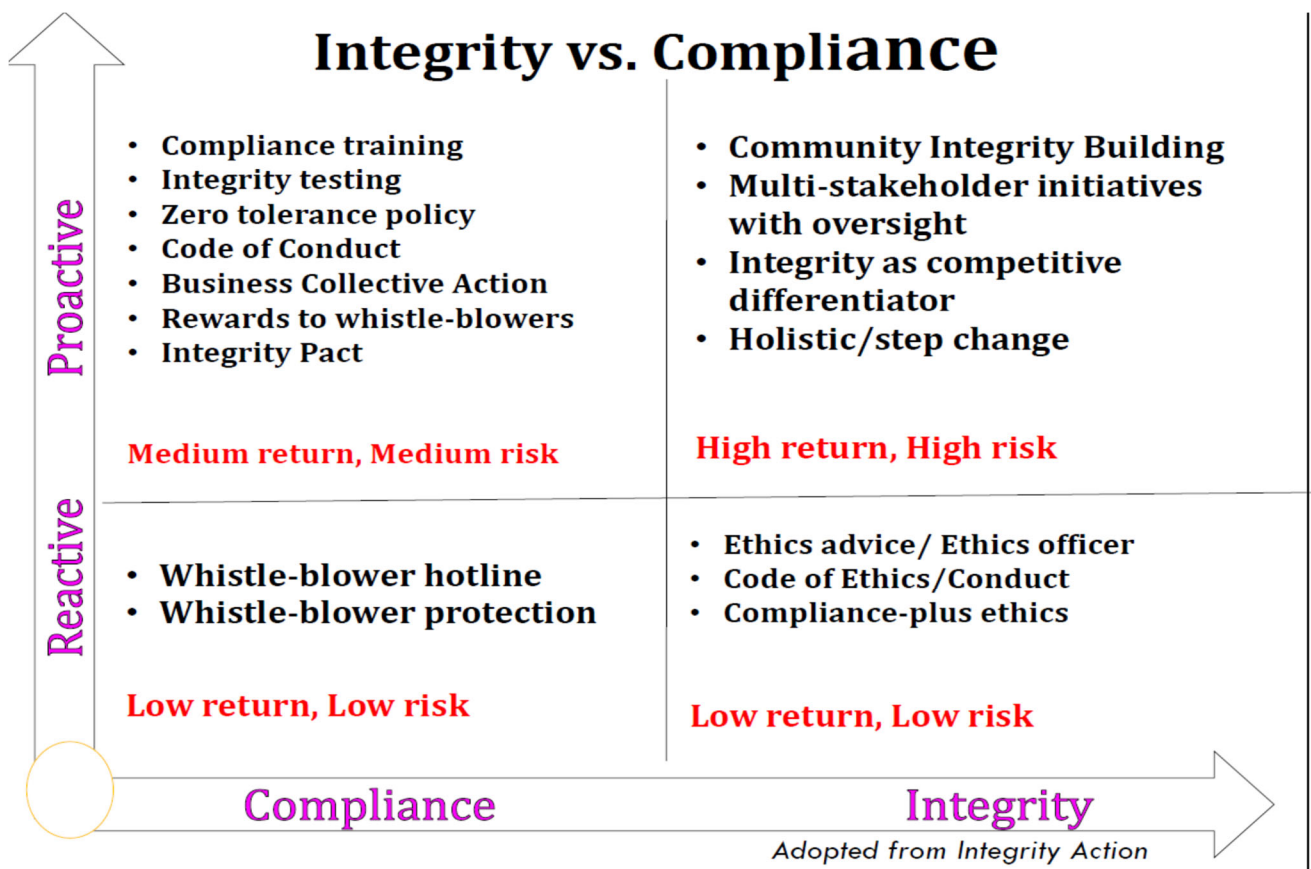
FIRST QUARTER FY20

SUBMITTED BY

DESIREE RAMIREZ, CCEP, CHC
CHIEF COMPLIANCE AND INTEGRITY OFFICER

INTRODUCTION

INTEGRITY is defined as "adherence to moral and ethical principles; soundness of moral character; honesty; the state of being whole, entire, or undiminished; to preserve the integrity of the empire; a sound, unimpaired, or perfect condition." However, the concept of integrity goes beyond this definition. Incorporating notions of adherence to moral and ethical principles, uprightness and sound moral character requires high ethical values and consistency between words and actions. The Office of Institutional Compliance and Integrity contributes to the establishment of an enduring ethical culture; engaging with students, employees, departments and units in order to build an ethical culture that advances the overall objectives of HSC in addition to helping leaders prevent misconduct and provide guidance on the institution's commitment to our Values.

Most compliance programs are based on being reactive to compliance issues and proactive to integrity; but what happens when a compliance program is proactive in its approach to integrity and reactive to compliance as on means when necessary? Consider the chart adopted from *Integrity Action (www.integrityaction.org)*

Integrity vs. Compliance

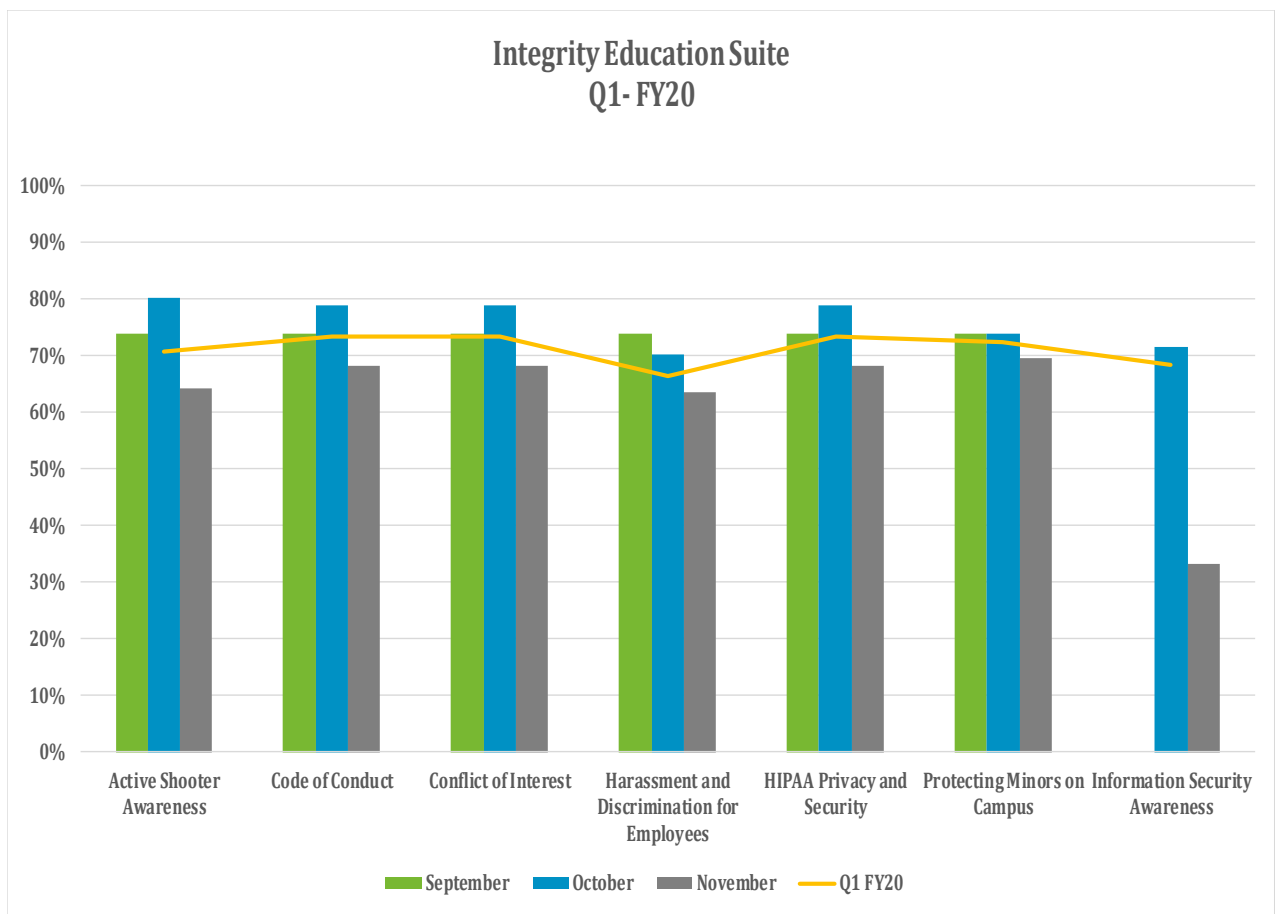|	Compliance	Integrity
Proactive	• Compliance training • Integrity testing • Zero tolerance policy • Code of Conduct • Business Collective Action • Rewards to whistle-blowers • Integrity Pact **Medium return, Medium risk**	• Community Integrity Building • Multi-stakeholder initiatives with oversight • Integrity as competitive differentiator • Holistic/step change **High return, High risk**
Reactive	• Whistle-blower hotline • Whistle-blower protection **Low return, Low risk**	• Ethics advice/ Ethics officer • Code of Ethics/Conduct • Compliance-plus ethics **Low return, Low risk**

Adopted from Integrity Action

By utilizing a proactive approach, integrity becomes a top attribute within the organization. This concept demonstrates consistency of actions, values, principles, expectations and outcomes. It signifies a deep commitment to ***doing things right.***
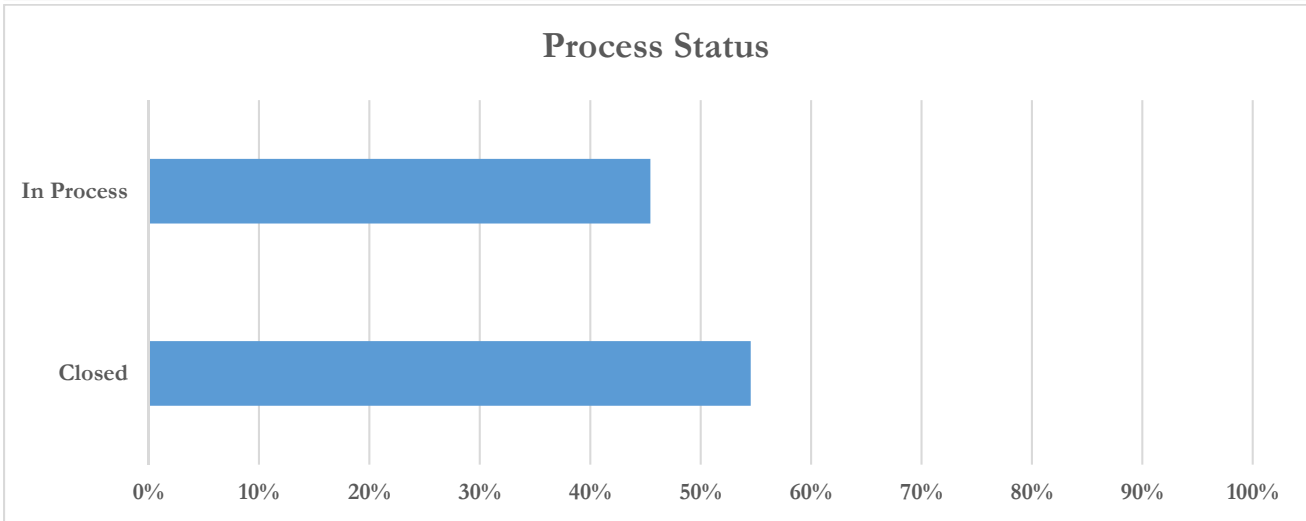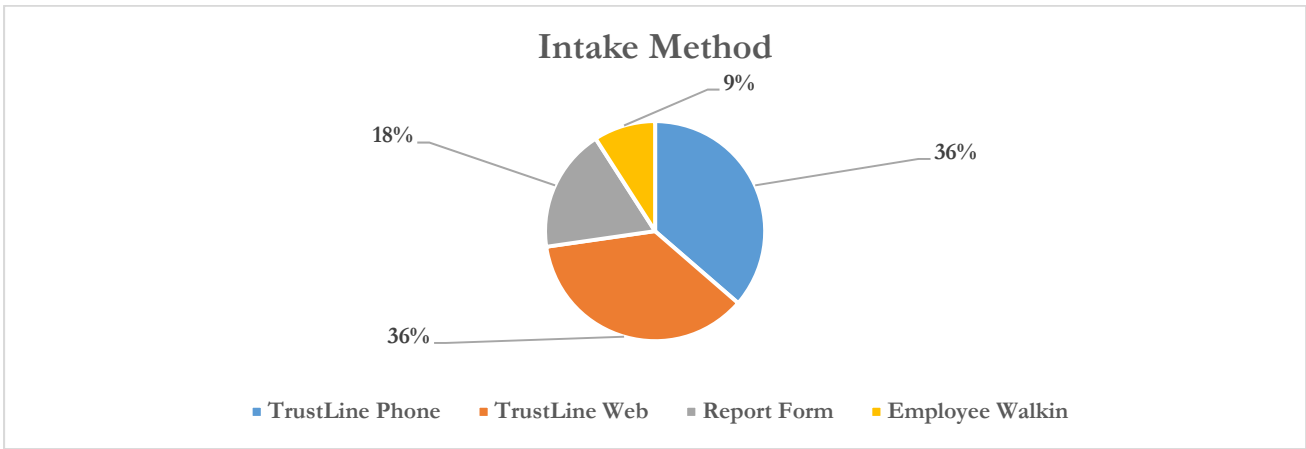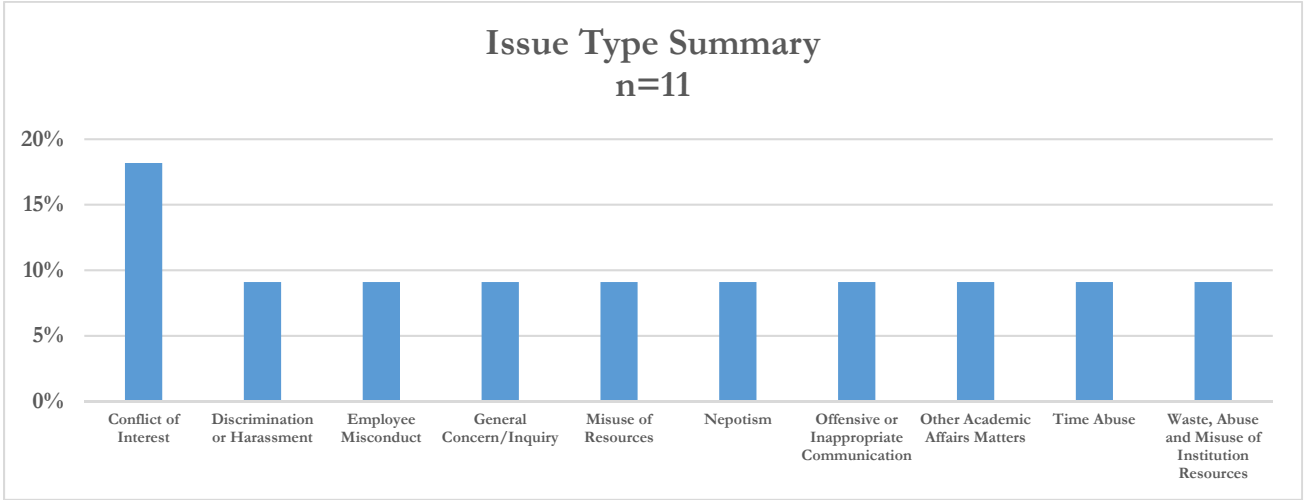
Education and Training

The Integrity Education(Training) Program continues throughout the year to ensure that new employees and student receive the information and direction they need regarding our policies, processes and operations. New Employees have 30 days to complete their training once it is assigned to them in our learning management system, LearnHSC. In October, employees were also required to complete Information Security Awareness Training.

Integrity Education Suite
Q1- FY20

Office of Institutional Compliance & Integrity

Trust Line

HSC received 11 **Trust Line calls/inquiries** during the 1st quarter.

Issue Type Summary
n=11

Intake Method

- TrustLine Phone
- TrustLine Web
- Report Form
- Employee Walkin

Process Status

Auditing and Monitoring

In the 1ˢᵗ Quarter, 8 providers were audited in the Department of Geriatrics during a focused audit. Some concerns identified include:

- Bundling/Unbundling
- Over/Under Coding
- Teaching Physician Rule

Providers were provided education during a one-on-one review of the audit findings and will be monitored for improvements.

POLICY TRANSFORMATION

The Policy Transformation projects is in its final stages. More than 40 policies were reviewed and drafted with the Subject Matter Specialist and Policy Owners contributing content and providing approval of final drafts. The Institutional Policy Committee with review the drafts in the second quarter before moving to the Office of General Counsel for legal sufficiency review. The Office of General Counsel has approved 87% of the policies as legal sufficient as those sent in the summer; the majority of the policies will be review by the Office of General Counsel during the 2ⁿᵈ quarter.

CONFLICT OF INTEREST DISCLOSURE

In September, the Office of Institutional Compliance in collaboration with the Office of Research Compliance, launched the HSC combined, electronic Conflict of Interest Disclosure form. The form assist employees in disclosing conflicts of commitment, outside employment and activities, significant financial interests, travel, etc. The employees had 30 days to update and complete their form; of particular importance was our researcher completing this disclosure for grant submissions. The disclosure form was also sent to external collaborators in research as well as a customized form for UNTHSC Foundation Board members. A total of **1889 forms were sent; 94% of the forms were completed within the 30-day timeframe.** Each positive response to a question results in a **potential** conflict. Each conflict will be reviewed and follow up to employees who may have definitive conflicts for clarification. Those conflicts will then be vetted for management plans with senior leadership and their managers. The Research Conflicts are vetted and reviewed through the Research Conflict of Interest Committee. This information and any subsequent management plans are shared with the Office of Institutional Compliance.

Office of Institutional Compliance & Integrity

COMPLIANCE RISK ASSESSMENT

The following identified risk are currently under review and progress is described below:

Identified Risk	Q1 Progress
Campus Off boarding	Through the Policy Transformation project, areas of vulnerability have been addressed through the revision of the policy. Additionally, discussions and policy updates regarding Intellectual Property have been identified and reflected in the updated policies.
Unauthorized Access to Protected Institutional Data	The Office of Institutional Compliance continues to meet with the Information Security Officer to identify procedures that will assist. The IT department is making significant progress on security controls currently deployed to protect Institutional data. The campus has recently administered Security Awareness training which will assist with education to the campus on InfoSec issues.
HIPAA/HITECH	Mandatory Training for clinical and research personnel was conducted in the summer. The Office of Institutional Compliance is resuming HIPAA walkthroughs in the winter to monitor. The Office of Civil Rights has also provided the institution with an authorized copy of their HIPAA education presentation.
Export Control (International Compliance)	Export Control Officer position posted. Continued dialogue with Department of Justice for monitoring of export control issues.
Conflict of Interest (Outside Employment)	Institutional Conflict of Interest and Research Conflict of Interest forms combined for submission of one electronic form. Conflict of Interest Disclosure forms assigned on September 1; 30 days to disclose. Conflict of Interest and Outside Employment policies combined to ensure adherence to requirements .