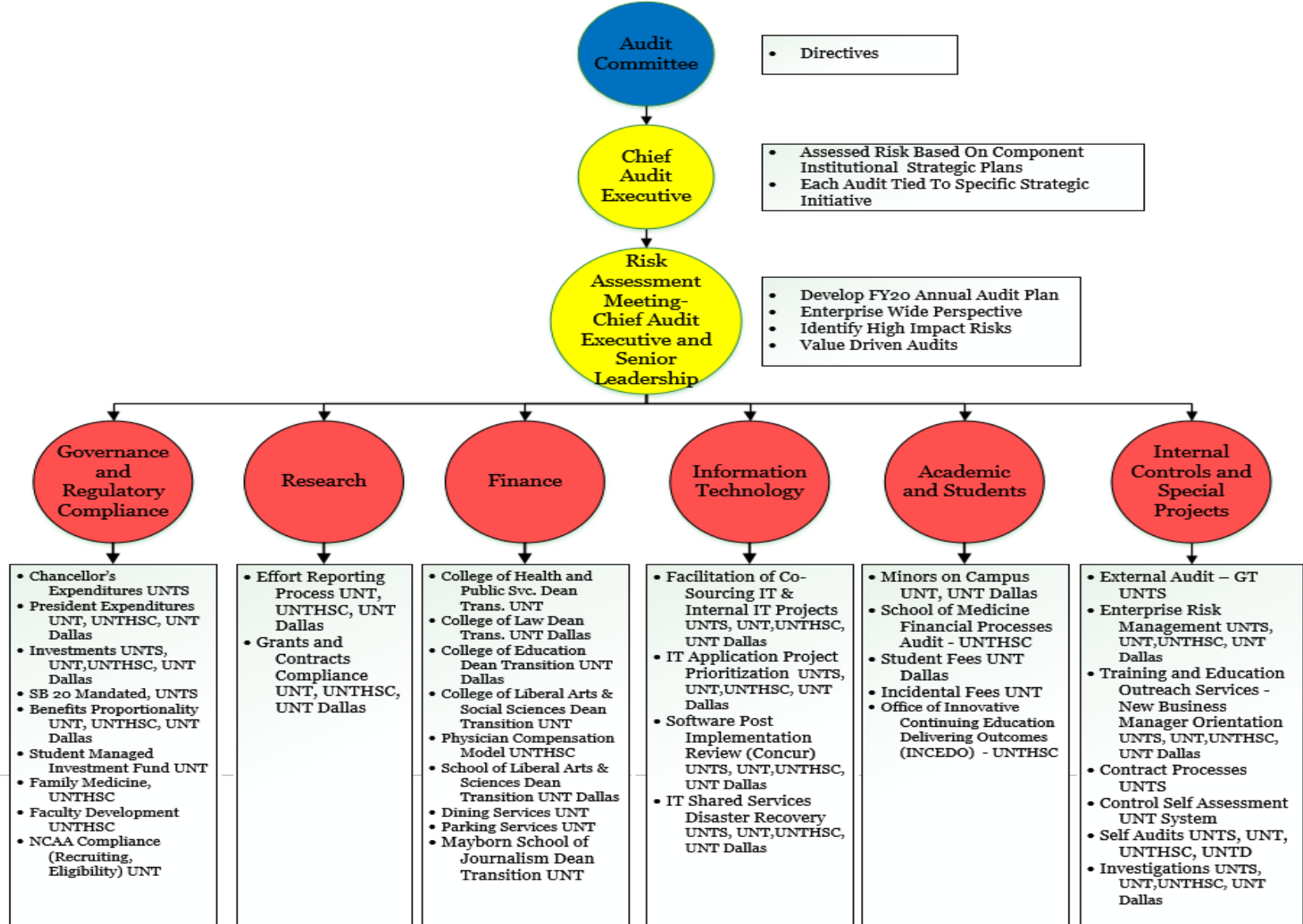


Risk Assessment Process Flow



FY20 Annual Internal Audit Plan

Source	Functional Area	Title of Audit	Description and Audit Objectives	Total Hours	Component Institution				Identified Risk
					UNT System	UNT	UNTHSC	UNT Dallas	
FY19 Audits Requiring FY20 Audit Hours:									
MGMT REQUEST	FINANCIAL	College of Engineering Dean Transition	Review and determine whether processes, procedures and controls for cash handling, purchasing, travel expenses, and asset inventory are in compliance with University/System policies and regulations.	150		X			Compliance; Reputational; Financial; Operational
MGMT REQUEST	FINANCIAL	Caruth Police Institute Transition	Review processes, procedures and controls for cash handling, purchasing, travel expenses, and asset inventory for compliance with University/System policies and regulations.	100				X	Compliance; Reputational; Financial; Operational
INTERNAL AUDIT	INTERNAL CONTROLS	College of Law Dean Business Processes Audit	Review processes, procedures and controls for cash handling, purchasing, travel expenses, and asset inventory.	250				X	Compliance; Reputational; Financial; Operational
REQ-REGENT RULES AND ENTERPRISE POLICIES	RESEARCH	Grants and Contracts Compliance	Review grants and contracts for compliance with grant conditions, System/University policies, and state and federal laws.	350		X	X		Compliance; Reputational; Financial; Operational; Regulatory
REQ-REGENT RULES AND ENTERPRISE POLICIES	RESEARCH	Effort Reporting Process	Review effort reporting process for grants for compliance with grant conditions, University policies, and state and federal laws.	350		X	X		Compliance; Reputational; Financial; Operational; Regulatory
Total FY20 Hours Allocated for FY19 Audit Projects				1,200					

FY20 Annual Internal Audit Plan

Source	Functional Area	Title of Audit	Description and Audit Objectives	Total Hours	Component Institution				Identified Risk
					UNT System	UNT	UNTHSC	UNT Dallas	
FY20 Audits Requiring FY20 Audit Hours:									
INTERNAL AUDIT	ACADEMIC	School of Medicine Financial Processes	To assess financial processes over planning, preparation, implementation and monitoring of state resources to ensure funds are expended appropriately.	400			X		Compliance; Reputational; Financial; Operational; Regulatory
MGMT REQUEST	ACADEMIC	Student Fees	Determine whether fees are charged, authorized, recorded, and expended in compliance with University policies and State laws.	350				X	Compliance; Reputational; Financial; Operational; Regulatory
REQ-BOARD OF REGENTS	COMPLIANCE	Chancellor's/President's Expenditure Reviews	Evaluate whether travel, entertainment, and business expenses are in compliance with System/University policies, employment agreement provisions, state and federal laws as required by employment agreements.	775	X	X	X	X	Compliance; Reputational; Financial; Operational
REQ-REGENT RULES AND ENTERPRISE POLICIES	COMPLIANCE	Investments	Evaluate controls surrounding the investing activities are effective; as well as adherence with System Regulation 08.2000, UNT System Board of Regents Rule 10.100, and Public Funds Investment Act (PFIA) including State Auditor's Office (SAO) Article III, Rider 5 reporting requirements.	300	X	X	X	X	Compliance; Reputational; Financial; Operational; Regulatory
REQ-REG AGENCY	COMPLIANCE	Benefits Proportionality	Assess the processes and controls related to completion of Form APS 011 as required by the General Appropriations Act, Article IX, Section 6.08, Benefits Paid Proportional by Fund.	200	X				Compliance; Reputational; Financial; Operational; Regulatory
REQ-REG AGENCY	COMPLIANCE	Senate Bill 20 Mandated Internal Audit	Internal Audit is required under SB 20 regulations to review contracting process for adherence to requirements on annual basis.	300	X				Compliance; Reputational; Financial; Operational; Regulatory

FY20 Annual Internal Audit Plan

Source	Functional Area	Title of Audit	Description and Audit Objectives	Total Hours	Component Institution				Identified Risk
					UNT System	UNT	UNTHSC	UNT Dallas	
FY20 Audits Requiring FY20 Audit Hours: (continued)									
REQ-REGENT RULES AND ENTERPRISE POLICIES	COMPLIANCE	Student-Managed Investment Fund (SMIF)	Assess compliance with the donor agreement between UNT and Colonel Guy M. Cloud, Jr. related to SMIF.	150		X			Compliance; Reputational; Financial; Operational
REQ-REG AGENCY	COMPLIANCE	Family Medicine	To provide assurance that UNTHSC is in compliance with the FMRP Agreement requirements and the FMRP Guidelines for Funding.	200			X		Compliance; Reputational; Financial; Operational; Regulatory
REQ-REG AGENCY	COMPLIANCE	Faculty Development	To assess whether THECB program funds were expended in accordance with the terms and conditions of the FDC State Grant Agreement requirements and the FMRP Guidelines for Funding Operational and Support Programs.	200			X		Compliance; Reputational; Financial; Operational; Regulatory
MGMT REQUEST	COMPLIANCE	NCAA Compliance (Recruiting, Eligibility)	Review athletic compliance areas.	400		X			Compliance; Reputational; Operational; Regulatory
INTERNAL AUDIT	FINANCIAL	Mayborn School of Journalism Dean Transition	Review processes, procedures and controls for cash handling, purchasing, travel expenses, and asset inventory for compliance with University/System policies and regulations.	250		X			Compliance; Reputational; Financial; Operational
INTERNAL AUDIT	FINANCIAL	College of Education Dean Transition	Review processes, procedures and controls for cash handling, purchasing, travel expenses, and asset inventory for compliance with University/System policies and regulations.	250				X	Compliance; Reputational; Financial; Operational
INTERNAL AUDIT	FINANCIAL	School of Liberal Arts & Sciences Dean Transition	Review processes, procedures and controls for cash handling, purchasing, travel expenses, and asset inventory for compliance with University/System policies and regulations.	250				X	Compliance; Reputational; Financial; Operational

FY20 Annual Internal Audit Plan

Source	Functional Area	Title of Audit	Description and Audit Objectives	Total Hours	Component Institution				Identified Risk
					UNT System	UNT	UNTHSC	UNT Dallas	
FY20 Audits Requiring FY20 Audit Hours: (continued)									
INTERNAL AUDIT	FINANCIAL	Physician Compensation Model	To ensure physician compensations based on the model are recorded accurately, completely and paid timely.	350			X		Financial; Operational
INTERNAL AUDIT	FINANCIAL	College of Liberal Arts and Social Sciences Dean Transition	Review processes, procedures and controls for cash handling, purchasing, travel expenses, and asset inventory for compliance with University/System policies and regulations.	250		X			Compliance; Reputational; Financial; Operational
MGMT REQUEST	FINANCIAL	Office of Innovative Continuing Education Delivering Outcomes (INCEDO)	Review and evaluate payments for development and delivery of continuing education courses; and evaluate departmental expenditures using funds to assess compliance with University policy and state law. Additionally, determine whether revenue rates are appropriate and financial resources obtained are utilized correctly.	350			X		Compliance; Financial; Regulatory
MGMT REQUEST	INFORMATION TECHNOLOGY	IT Application Project Prioritization	There is an institutional concern that the process of having applications approved and procured is inefficient, thereby causing delayed or interrupted productivity by not being able to get needed applications purchased. Assess the efficiency and effectiveness of the IT application procurement process.	320	X	X	X	X	Information Technology; Compliance; Reputational; Operational
MGMT REQUEST	INFORMATION TECHNOLOGY	Software Post Implementation Review (Concur)	Implemented applications are not delivering the required/expected functionality causing individuals to use/develop shadow IT systems, or be inefficient using the implemented systems. Determine why implemented applications are not meeting user needs.	320	X	X	X	X	Compliance; Reputational; Financial; Operational; Regulatory

FY20 Annual Internal Audit Plan

Source	Functional Area	Title of Audit	Description and Audit Objectives	Total Hours	Component Institution				Identified Risk
					UNT System	UNT	UNTHSC	UNT Dallas	
FY20 Audits Requiring FY20 Audit Hours: (continued)									
INTERNAL AUDIT	INFORMATION TECHNOLOGY	IT Shared Services Disaster Recovery	Deferred from FY19. Disaster Recovery is a critical element in providing continuity of operations meeting the Service Level Agreement needs of the UNT World user community in the event of disasters, malware attacks or system outages. To Determine whether recovery process for essential systems is being tested and validated according to published service level agreements.	400	X				Information Technology; Compliance; Reputational; Financial; Operational
INTERNAL AUDIT	INFORMATION TECHNOLOGY	Facilitation of Co-Sourcing IT & Internal IT Projects	To be responsive to requests for IT audit support and consultation in all matters. Represents audit hours designated for institutional use, although individual audit projects have not been determined, audit projects will be identified over the course of FY19.	240	X	X	X	X	Information Technology; Compliance; Reputational; Operational
INTERNAL AUDIT	INTERNAL CONTROLS	Minors on Campus	Review and determine if programs for minors sponsored by the University or held on the University campus are in compliance with University polices and state laws.	600		X		X	Compliance; Reputational; Operational; Regulatory
INTERNAL AUDIT	INTERNAL CONTROLS	Contract Processes	To assess the contracting quality assurance process surrounding reviews and approvals are adequate and effectively working.	450	X				Compliance; Reputational; Financial; Operational; Regulatory
MGMT REQUEST	INTERNAL CONTROLS	Incidental Fees	Review incidental fees, and determine whether fees are charged, authorized, recorded, and expended in compliance with University policies and state laws.	300		X			Compliance; Financial; Reputational; Operational; Regulatory
INTERNAL AUDIT	INTERNAL CONTROLS, FINANCIAL	Dining Services	Review financial and management controls over UNT Dining Services for operational efficiency, effectiveness, and compliance with University policies, state laws, and best practices.	550		X			Compliance; Financial; Operational

FY20 Annual Internal Audit Plan

Source	Functional Area	Title of Audit	Description and Audit Objectives	Total Hours	Component Institution				Identified Risk
					UNT System	UNT	UNTHSC	UNT Dallas	
FY20 Audits Requiring FY20 Audit Hours: (continued)									
INTERNAL AUDIT	INTERNAL CONTROLS, FINANCIAL	Parking Services	To assess whether departmental activities are helping accomplish the department's goals/objectives and whether revenue resources obtained are used appropriately.	200		X			Compliance; Financial; Operational
REQ-REGENT RULES AND ENTERPRISE POLICIES	RESEARCH	Grants and Contracts Compliance	Review grants and contracts for compliance with grant conditions, System/University policies, and state and federal laws.	900		X	X	X	Compliance; Reputational; Financial; Operational; Regulatory
REQ-REGENT RULES AND ENTERPRISE POLICIES	RESEARCH	Effort Reporting Process	Review effort reporting process for grants for compliance with grant conditions, System/University policies, and state and federal laws.	1,050		X	X	X	Compliance; Reputational; Financial; Operational; Regulatory
MGMT REQUEST	EXTERNAL AUDIT ASSISTANCE	External Audit Fieldwork Assistance - Grant Thornton	Internal Audit assistance with annual audit of UNTS financial statements for FY19.	640	X				Compliance; Reputational; Financial; Operational; Regulatory
MGMT REQUEST	MANAGEMENT ADVISORY SERVICES	Enterprise Risk Management	To provide consulting services in the implementation of Enterprise Risk Management.	300	X	X	X	X	Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	MANAGEMENT ADVISORY SERVICES	Training and Education Outreach Services - New Business Manager Orientation	To educate management on common control failures and promote compliance and enhance operational effectiveness through best practices.	100	X	X	X	X	Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	MANAGEMENT ADVISORY SERVICES	Internal Process Improvement Training	To enhance investigative skills for staff.	200	X				Compliance; Reputational; Financial; Operational; Regulatory

FY20 Annual Internal Audit Plan

Source	Functional Area	Title of Audit	Description and Audit Objectives	Total Hours	Component Institution				Identified Risk
					UNT System	UNT	UNTHSC	UNT Dallas	
FY20 Audits Requiring FY20 Audit Hours: (continued)									
INTERNAL AUDIT	MANAGEMENT ADVISORY SERVICES	Control Self-Assessment - TBD	To facilitate work groups focused on streamlining and improving internal audit processes.	500	X				Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	MANAGEMENT ADVISORY SERVICES	Self-Audits - TBD	To develop tools to assist University departments assess effectiveness of internal operations.	400	X	X	X	X	Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	INVESTIGATIONS	Investigations	To examine and verify allegations or complaints of fraud, waste, abuse or employee misconduct.	300	X	X	X	X	Compliance; Reputational; Financial; Operational; Regulatory
INTERNAL AUDIT	UNALLOCATED HOURS-IT		Represents audit hours designated for institutional use but individual IT audit projects and data mining have not been determined. IT audit projects will be identified over the course of FY20 to be responsive to managements' high risk and high impact areas.	3,322	X	X	X	X	Information Technology Security; IT System Network Authorization and Access; Operational; Compliance with Policies; Reputational
INTERNAL AUDIT	UNALLOCATED HOURS-SPECIAL PROJECTS		Represents audit hours designated for institutional use but individual audit projects have not been determined. Audit projects will be identified over the course of FY20 to be responsive to managements' high risk and high impact areas (E.G., shared services, business process reviews, fraud hotline investigations, etc.).	1,494	X	X	X	X	Financial; Operational; Asset Misappropriation; Economical and Efficient Use of Resources; Compliance with Policies; Safeguarding of Assets
INTERNAL AUDIT	UNALLOCATED HOURS-UNT		Represents audit hours designated for institutional use but individual audit projects have not been determined. Audit projects will be identified over the course of FY19 to be responsive to managements' high risk and high impact areas (E.G., shared services, business process reviews, fraud hotline investigations, etc.).	1,323		X			Financial; Operational; Asset Misappropriation; Economical and Efficient Use of Resources; Compliance with Policies; Safeguarding of Assets

FY20 Annual Internal Audit Plan

Source	Functional Area	Title of Audit	Description and Audit Objectives	Total Hours	Component Institution				Identified Risk
					UNT System	UNT	UNTHSC	UNT Dallas	
FY20 Audits Requiring FY20 Audit Hours: (continued)									
INTERNAL AUDIT	UNALLOCATED HOURS-UNT Dallas		Represents audit hours designated for institutional use but individual audit projects have not been determined. Audit projects will be identified over the course of FY20 to be responsive to managements' high risk and high impact areas (E.G., shared services, business process reviews, fraud hotline investigations, etc.).	805				X	Financial; Operational; Asset Misappropriation; Economical and Efficient Use of Resources; Compliance with Policies; Safeguarding of Assets
INTERNAL AUDIT	UNALLOCATED HOURS-UNT System		Represents audit hours designated for institutional use but individual audit projects have not been determined. Audit projects will be identified over the course of FY20 to be responsive to managements' high risk and high impact areas (E.G., shared services, business process reviews, fraud hotline investigations, etc.).	306	X				Financial; Operational; Asset Misappropriation; Economical and Efficient Use of Resources; Compliance with Policies; Safeguarding of Assets
INTERNAL AUDIT	UNALLOCATED HOURS-UNTHSC		Represents audit hours designated for institutional use but individual audit projects have not been determined. Audit projects will be identified over the course of FY20 to be responsive to managements' high risk and high impact areas (E.G., shared services, business process reviews, fraud hotline investigations, etc.).	711			X		Financial; Operational; Asset Misappropriation; Economical and Efficient Use of Resources; Compliance with Policies; Safeguarding of Assets
REG-IIA PROFESSIONAL STANDARDS		Follow-Up of Prior Audits	The IIA Professional Standards for internal auditing require auditors to follow-up on implementation of recommendations included in prior audit reports.	1,070	X	X	X	X	Due Diligence
	Total FY20 Hours Allocated for FY20 Audit Projects			22,976					
	Value-Added Management Services (see appendix)			1,401					
	Total FY20 Hours Allocated for Audit Projects and Value-Added Management Services			24,377					

University of North Texas System Internal Audit FY20 Annual Internal Audit Plan – Value Added Management Services

Title	Objectives	Total Hours
Internal Audit Quality Process Improvement and Training	Quality Assurance Review (e.g. audit process improvements, department policies and procedures, and audit methodologies)	100
Risk Assessment Meetings	Facilitation of discussions concerning risks and development of the annual audit plan.	400
Quarterly Meetings With Senior Leadership	Discussing audit statuses and ongoing risks with senior management.	288
UNT Workgroup and Committee Meetings	Participation in work groups and committees.	25
Technical Architecture Group	Participate as a guest of the UNT Technical Architecture Group to stay aware of the state of IT on the UNT campus.	48
Workgroup - UNT Academic Computing Workgroup	Work with the UNT IT academic areas to provide audit services that will help facilitate the achievement of UNT strategic goals and ensure the efficiency and effectiveness of IT operations.	40
Resource/Training - Subject Matter Experts to Stakeholders on Business and IT Processes, Policies and Procedures	Provide insight, consulting and advisory services to Stakeholders across the Enterprise	100
Resource - Presentation Requests	Present and facilitate discussions for UNT, UNTHSC & UNT Dallas	100
Ad Hoc Requests from Management	Unplanned support and training requests throughout FY20.	300
Subtotal		1,401

University of North Texas System Internal Audit
UNT System Strategic Plan Goals Operationalized in FY20 UNTS IA Annual Audit Plan

UNT System Strategic Goals	Business Goals	Identified Business Risk	Audit Owner	FY20 AAP Project
Grow Foundation Assets	Evaluate controls surrounding the investing activities are effective	Compliance; Reputational; Financial; Operational; Regulatory	System Treasury, Institution Finance/Budget	Investments
Achieve Efficient and Effective System	Operational Effectiveness and Process Efficiency and Security	Compliance; Reputational; Financial; Operational; Regulatory	Finance/Budget	Contract Processes Audit
Achieve Efficient and Effective System	Operational Effectiveness and Process Efficiency and Security	Compliance; Reputational; Financial; Operational; Regulatory	Information Technology	IT Application Project Prioritization Software Post Implementation Review (Concur) IT Shared Services Disaster Recovery
Achieve Efficient and Effective System	Operational Effectiveness and Process Efficiency and Security	Compliance; Reputational; Financial; Operational; Regulatory	Finance	Grant Thornton
Achieve Efficient and Effective System	Adherence to Regulations, Policies, Procedures and Compliance Requirements	Compliance; Reputational; Financial; Operational; Regulatory	System Procurement, Office of General Counsel	Senate Bill 20 Mandated Internal Audit
Achieve Efficient and Effective System	Adherence to Contract Requirements and Employment Agreement Provisions	Compliance; Reputational; Financial; Operational	System Senior Leadership	Chancellor's Expenditure Review

University of North Texas System Internal Audit

UNT Strategic Plan Goals Operationalized in FY20 UNTS IA Annual Audit Plan

UNT System Strategic Goals	Business Goals	Identified Business Risk	Audit Owner	FY20 AAP Project
Achieve Efficient and Effective System	Operational Effectiveness	Compliance; Reputational; Financial; Operational; Regulatory	Academic	College of Liberal Arts and Social Sciences Dean Transition Audit Mayborn School of Journalism Dean Transition Audit Dining Services Audit Incidental Fees Audit Minors on Campus Audit
Achieve Efficient and Effective System	Adherence to Regulations, Policies, Procedures and Compliance Requirements	Compliance; Reputational; Financial; Operational; Regulatory	Academic Athletic	Student-Managed Investment Fund (SMIF) NCAA Compliance Audit (Recruiting, Eligibility)
Achieve Efficient and Effective System	Adherence to Contract Requirements and Employment Agreement Provisions	Compliance; Reputational; Financial; Operational	President Senior Leadership	President's Expenditure Review
Achieve Efficient and Effective System	Operational Effectiveness and Process Efficiency and Security	Information Technology; Compliance; Reputational; Operational	Information Technology	IT Application Project Prioritization Software Post Implementation Review (Concur) IT Shared Services Disaster Recovery
Grow Research	Adherence to Regulations, Policies, Procedures and Compliance Requirements	Compliance; Financial; Operational	Research	Grants and Contracts Compliance Audit Effort Reporting Process Audit
Achieve Efficient and Effective System	Operational Effectiveness	Compliance; Reputational; Financial; Operational; Regulatory	Finance	Benefits Proportionality Parking Services
Grow Foundation Assets	Evaluate controls surrounding the investing activities are effective	Compliance; Reputational; Financial; Operational; Regulatory	System Treasury and Institution Finance/Budget	Investments

University of North Texas System Internal Audit
UNTHSC Strategic Plan Goals Operationalized in FY20 UNTS IA Annual Audit Plan

UNT System Strategic Goals	Business Goals	Identified Business Risk	Audit Owner	FY20 AAP Project
Grow Research	Adherence to Regulations, Policies, Procedures and Compliance Requirements	Compliance; Reputational; Financial; Operational; Regulatory	Research	Grants and Contracts Compliance Audit Effort Reporting Process Audit Family Medicine Faculty Development
Grow Foundation Assets	Evaluate controls surrounding the investing activities are effective	Compliance; Reputational; Financial; Operational; Regulatory	System Treasury and Institution Finance/Budget	Investments
Achieve Efficient and Effective System	Operational Effectiveness	Compliance; Reputational; Financial; Operational; Regulatory	Academic	INCEDO Physician Compensation Model School of Medicine Financial Processes Audit
Achieve Efficient and Effective System	Operational Effectiveness and Process Efficiency and Security	Information Technology; Compliance; Reputational; Operational	Information Technology	IT Application Project Prioritization Software Post Implementation Review (Concur) IT Shared Services Disaster Recovery
Achieve Efficient and Effective System	Adherence to Contract Requirements and Employment Agreement Provisions	Compliance; Reputational; Financial; Operational	President Senior Leadership	President's Expenditure Review
Achieve Efficient and Effective System	Operational Effectiveness	Compliance; Reputational; Financial; Operational; Regulatory	Finance	Benefits Proportionality

University of North Texas System Internal Audit
UNT Dallas Strategic Plan Goals Operationalized in FY20 UNTS IA Annual Audit Plan

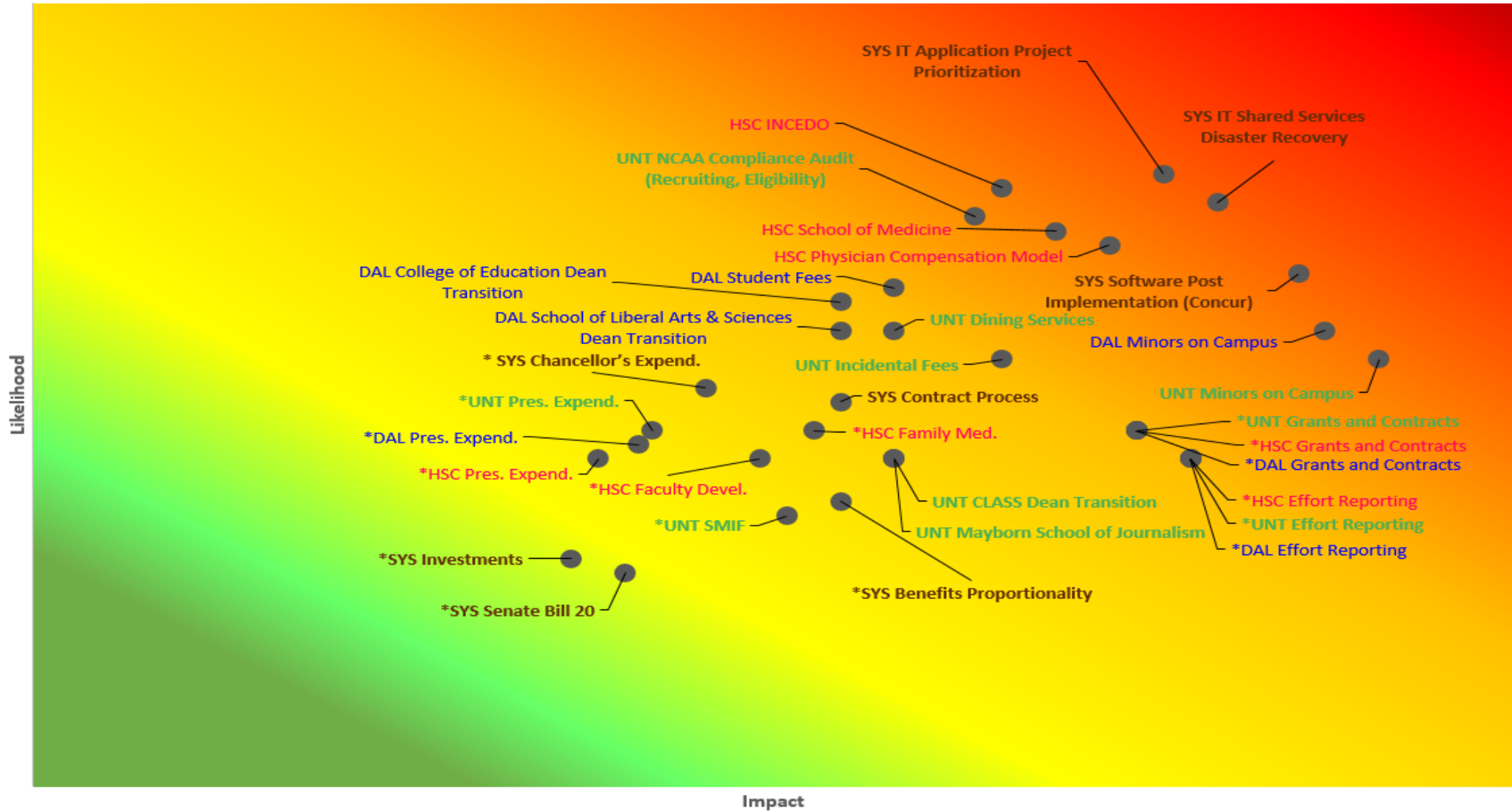
UNT System Strategic Goals	Business Goals	Identified Business Risk	Audit Owner	FY20 AAP Project
Grow Foundation Assets	Evaluate controls surrounding the investing activities are effective	Compliance; Reputational; Financial; Operational; Regulatory	System Treasury and Institution Finance/Budget	Investments
Achieve Efficient and Effective System	Operational Effectiveness	Compliance; Reputational; Financial; Operational; Regulatory	Academic	College of Education Dean Transition Audit School of Liberal Arts & Sciences Dean Transition Audit Student Fees Audit Minors on Campus Audit
Grow Research	Adherence to Regulations, Policies, Procedures and Compliance Requirements	Compliance; Reputational; Financial; Operational; Regulatory	Research	Grants and Contracts Compliance Audit Effort Reporting Process Audit
Achieve Efficient and Effective System	Achieve Efficient and Effective System	Operational Effectiveness	Compliance; Reputational; Financial; Operational; Regulatory	Benefits Proportionality
Achieve Efficient and Effective System	Adherence to Contract Requirements and Employment Agreement Provisions	Compliance; Reputational; Financial; Operational	President Senior Leadership	President's Expenditure Review
Achieve Efficient and Effective System	Operational Effectiveness and Process Efficiency and Security	Information Technology; Compliance; Reputational; Operational	Information Technology	IT Application Project Prioritization Software Post Implementation Review (Concur) IT Shared Services Disaster Recovery

Risk Evaluation Criteria

	Regulatory / Legal Compliance / Fraud	Reputational	Operational Risks	Financial	Information Technology
High	<p>Impact: Extensive regulatory penalties and sanctions.</p> <p>Likelihood: High number of occurrences High motivation Low controllability Low preparedness</p>	<p>Impact: Severe public negative perception requiring considerable effort/expense to recover.</p> <p>Likelihood: High number of occurrences Low controllability Low preparedness</p>	<p>Impact: Detrimental effect on operations requiring major adjustments to plans.</p> <p>Likelihood: High number of occurrences High motivation Low controllability Low preparedness</p>	<p>Impact: Severe loss of assets, adverse impact on revenue greater than 15%.</p> <p>Likelihood: High number of occurrences High motivation Low controllability Low preparedness</p>	<p>Impact: Severe event impacting the availability, integrity or confidentiality of system-wide or campus-wide data.</p> <p>Likelihood: High number of occurrences High motivation Low controllability Low preparedness</p>
Medium	<p>Impact: Moderate regulatory penalties and sanctions.</p> <p>Likelihood: Moderate number of occurrences Moderate motivation Moderate controllability Moderate preparedness</p>	<p>Impact: Moderate public negative perception requiring some effort/expense to recover.</p> <p>Likelihood: Moderate number of occurrences Moderate controllability Moderate preparedness</p>	<p>Impact: Moderate effect on operations requiring some adjustments to plans.</p> <p>Likelihood: Moderate number of occurrences Moderate motivation Moderate controllability Moderate preparedness</p>	<p>Impact: Moderate loss of assets, adverse impact on revenue between 5% - 15%.</p> <p>Likelihood: Moderate number of occurrences Moderate motivation Moderate controllability Moderate preparedness</p>	<p>Impact: Moderate event impacting the availability, integrity or confidentiality of system-wide or campus-wide data.</p> <p>Likelihood: Moderate number of occurrences Moderate motivation Moderate controllability</p>
Low	<p>Impact: Minor regulatory penalties and sanctions.</p> <p>Likelihood: Low number of occurrences Low motivation High controllability High preparedness</p>	<p>Impact: Minimal public negative perception requiring little effort/expense to recover.</p> <p>Likelihood: Low number of occurrences High controllability High preparedness</p>	<p>Impact: Minor effect on operations requiring minimal adjustments to plans.</p> <p>Likelihood: Low number of occurrences Low motivation High controllability High preparedness</p>	<p>Impact: Minor loss of assets, adverse impact on revenue less than 5%.</p> <p>Likelihood: Low number of occurrences Low motivation High controllability High preparedness</p>	<p>Impact: Minor event impacting the availability, integrity or confidentiality of data.</p> <p>Likelihood: Low number of occurrences Low motivation High controllability High preparedness</p>

**COSO Framework was used in developing the criteria.

FY20 Risk Heat Map



*Indicates mandated audits

Total Audits by Component - 8 SYS, 10 UNT, 8 UNTHSC, 7 UNT Dallas