

**University of Texas Health Science Center at San Antonio
Fiscal Year 2016 Audit Plan**

Audit/Project	Budgeted Hours	% of Total	Description
Financial			
<i>UT System Requested/Externally Required Audits</i>			
FY15 Financial Statement Audit (Year-End)	100		Assist the Deloitte auditors in the performance of substantive testing for the audit of the Annual Financial Report (FY15 year-end work).
FY16 Financial Statement Audit (Interim)	180		Assist the Deloitte auditors in the performance of financial and IT control testing for the audit of the Annual Financial Report (FY16 interim work).
Subcertification Process and Monitoring of Key Controls	100		Validate the institutional monitoring plan related to segregation of duties and account reconciliations.
<i>Risk Based Audits</i>			
University of Texas Rio Grande Valley (UTRGV) Contract(s) and Related Reimbursements for Services Provided	300		Evaluate contracts and reimbursements related to the Regional Academic Health Center campus transition to UTRGV.
Accounts Payable	300		Assess the adequacy and effectiveness of internal controls over accounts payable
Account Reconciliations Process	300		Evaluate the internal controls over the redesigned account reconciliations process.
Delivery System Reform Incentive Payment (DSRIP)	300		Assess the adequacy and effectiveness of internal controls in place to ensure key milestones and goals under the 1115 Waiver are met.
<i>Consulting</i>			
PeopleSoft Financials Upgrade	100		Evaluate system configurations and internal controls over the newly automated payment requests, as well as review system user access.
Financial Audits Subtotal	<u>1,680</u>	16%	
Operational			
<i>UT System Requested/Externally Required Audits</i>			
President's Travel, Entertainment and University Residence Maintenance Expenses Audit (<i>assistance to System Audit Office</i>)	40		Assist the System Audit Office in evaluating and testing compliance with Regent Rule 20205: Expenditures for Travel, Entertainment, and Housing by Chief Administrator.
Executives' Travel and Entertainment Expenses Audit	160		Evaluate and test compliance with Health Science Center (HSC) and UTS policies for travel and entertainment expenses incurred by senior leaders.
Practice Plan - Conflicts of Interest	300		Evaluate compliance with Conflict of Interest policies and procedures.
Contract Administration Review	300		Determine whether the institution is procuring in a cost-effective, transparent and ethical manner, as required per Senate Bill 20.
<i>Risk Based Audits</i>			
Dental School - Business Operations	300		Evaluate the financial internal controls at the School of Dentistry.
Practice Plan - Billing & Collections	340		Review and evaluate the internal controls over billing and collections at UT Medicine.
<i>Consulting</i>			
iLab Post Implementation Review	200		Perform a post implementation review of the research core facilities computer system.
Operational Audits Subtotal	<u>1,640</u>	16%	

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Compliance			
<i>UT System Requested/Externally Required Audits</i>			
State Auditor's Office (SAO) A-133 Single Audit Assistance	40		Coordinate SAO audits.
Residency Program Award/Family & Community Medicine	80		Review expenditures for the Residency program and report on the compliance with grant regulations to the Texas Higher Education Coordinating Board.
Residency Program Award/Emergency Medicine	40		Review expenditures for the Residency program and report on the compliance with grant regulations to the Texas Higher Education Coordinating Board.
Residency Program Award/McAllen Family Practice	80		Review expenditures for the Residency program and report on the compliance with grant regulations to the Texas Higher Education Coordinating Board.
Benefits Proportionality	350		Determine whether state appropriated funds used to pay employee benefits are in proportion to salaries or wages paid from those funds.
<i>Risk Based Audits</i>			
Cancer Therapy and Research Center (CTRC) Clinical Trials Billing	400		Assess the adequacy and effectiveness of internal controls over cancer clinical trials billing at the CTRC.
Decentralized Cancer Clinical Trials Billing	300		Assess the adequacy and effectiveness of internal controls over cancer clinical trials billing outside of CTRC.
Gift Compliance Review	300		Ascertain compliance with restricted gifts and donations.
Research Export Controls	200		Assess the adequacy and effectiveness of export controls to determine compliance with U.S. export control regulations.
HIPAA Privacy Rule	300		Evaluate HSC's program for compliance with the HIPAA Privacy Rule.
Compliance Audits Subtotal	<u>2,090</u>	20%	
Information Technology			
<i>Carryforward</i>			
TAC 202 & UTS 165 Compliance	300		Evaluate the HSC program for compliance with Texas Administrative Code (TAC) 202 and UTS 165 information security standards.
Mobile Device Management	300		Assess data security of personal portable devices.
<i>Risk Based Audits</i>			
UT Medicine IT General Controls Review (Organization & Management, Vendor Management, Asset Management, and IT Operations Review)	284		Perform a review of the organization, management, and IT operations areas within the Control Objectives for Information and Related Technology (COBIT) framework, as well as assess vendor management and asset management at UT Medicine.
Centralized IT General Controls Review (Organization & Management, Vendor Management, Asset Management, and IT Operations Review)	300		Perform a review of the organization, management, and IT operations areas within the COBIT framework, as well as assess vendor management and asset management for Centralized IT services.
HIPAA Security Rule	300		Evaluate HSC's program for compliance with the HIPAA Security Rule.
Information Technology Subtotal	<u>1,484</u>	14%	

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Follow-up			
Audit Follow-Up	384	4%	Perform follow-up of audit recommendations on a quarterly basis.
Development - Operations			
Annual risk assessment/audit plan development	400		Perform the annual risk assessment and develop the annual audit plan.
Internal audit committee preparation/participation	160		Prepare materials and organize the institutional audit committee meetings.
Institutional committee/council/ participation	80		Participate in UT System committees that will enhance institutional audit department capabilities.
Internal Quality Assurance and Improvement Program activities	160		Implement quality assurance and improvement programs.
TeamMate, IDEA, website, etc. development/maintenance	160		Maintain and update the audit management software system, TeamMate, and public-facing Internal Audit & Consulting Services webpages.
Staff meetings related to the management of the internal audit function.	144		Hold staff meetings related to the management of the internal audit function.
Development - Operations Subtotal	<u>1,104</u>	10%	
Development - Initiatives and Education			
System Audit Office initiatives participation (committees, workgroups, research, etc.)	140		Provide an opportunity to collaborate with System Audit Office on initiatives.
Institutional strategic or quality initiatives (EQA action plans)	40		Participate in initiatives focused on adding value and enhancing quality.
Individual Continuing Professional Education (CPE) training (includes related travel)	560		Provide an opportunity to develop internal audit skills and competencies.
Development - Initiatives and Education Subtotal	<u>740</u>	7%	
Reserve			
Consulting	350		Provide for financial, operational, and compliance advisory services or training to various functional areas within the institution.
UT System audit requests	350		Perform additional audits as prescribed by UT System.
Institutional Management Requests/Emerging Risks	400		Reserve time for identified emerging risks and management requests for audits.
Investigations	326		Provide support for institutional investigations.
Reserve Subtotal	<u>1,426</u>	14%	
Total Budgeted Hours	<u>10,548</u>	100%	