

**University of Texas Health Science Center at San Antonio
Fiscal Year 2017 Audit Plan**

Audit/Project	Budgeted Hours	% of Total	Description
Financial			
<i>UT System Requested/Externally Required Audits</i>			
FY16 Financial Statement Audit (Year-End)	60		Assist the external auditors in the performance of substantive testing for the audit of the Annual Financial Report (FY16 year-end work).
FY17 Financial Statement Audit (Interim)	120		Assist the external auditors in the performance of financial and IT control testing for the audit of the Annual Financial Report (FY17 interim work).
Subcertification Process and Monitoring of Key Controls	125		Validate the institutional monitoring plan related to segregation of duties and New Enterprise Analytics account reconciliation and Financial Review and Analysis.
<i>Risk Based Audits</i>			
Payroll	240		Assess the adequacy and effectiveness of internal controls over payroll.
Bursar's Review of Segregation of Duties and Access User-Roles	120		Review and evaluate Segregation of Duties and Access User Roles at the Bursar's Office.
Accounts Payable	350		Assess the adequacy and effectiveness of internal controls over accounts payable disbursements.
Financial Audits Subtotal	1,015	12%	
Operational			
<i>UT System Requested/Externally Required Audits</i>			
Executive Travel and Entertainment Expenditures	100		Evaluate and test compliance with Health Science Center (HSC) and UTS policies for travel and entertainment expenses incurred by senior leaders.
President's Travel and Entertainment Expenditures	20		Assist UTS Audit Office in evaluating and testing compliance with Regent Rule 20205: Expenditures for Travel Entertainment and Housing by Chief Administrator.
<i>Risk Based Audits</i>			
Business Operations at UT Dentistry	400		Evaluate the financial internal controls over business operations at UT Dentistry.
Facilities Management	440		Review and evaluate the internal controls for Facilities Management, including accounting and vendor selection processes.
Practice Plan - Billing & Collections	500		Review and evaluate the internal controls over billing and collections at UT Medicine.
Operational Audits Subtotal	1,460	18%	

**University of Texas Health Science Center at San Antonio
Fiscal Year 2017 Audit Plan**

Audit/Project	Budgeted Hours	% of Total	Description
Compliance			
<i>UT System Requested/Externally Required Audits</i>			
Audit Assistance to External Agencies (SAO, THECB, etc.)	40		Coordinate external agency 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.
Senate Bill 20 Annual Compliance Assessment	20		Perform annual policy review to meet the requirements for Senate Bill 20 - State Agency Contracting.
<i>Risk Based Audits</i>			
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	400		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.
Compliance Audits Subtotal	1,240	15%	
Information Technology			
<i>Risk Based Audits</i>			
Epic Application Review	500		Review of risks and controls associated with utilization of the Epic System (UT Medicine Electronic Health Record).
AxiUm Application Review	348		Review of risks and controls associate with utilizatiion of the Axiom System (Dental Clinic Electronic Health Record).
PeopleSoft User Access Review	350		Review of user access in the PeopleSoft Financials and Human Capital Management system modules.
To Be Determined	550		Areas of risk to be determined.
Information Technology Subtotal	1,748	21%	

**University of Texas Health Science Center at San Antonio
Fiscal Year 2017 Audit Plan**

Audit/Project	Budgeted Hours	% of Total	Description
Follow-up			
Audit Follow-Up	240	3%	Perform follow-up of audit recommendations on a quarterly basis.
Development - Operations			
Annual risk assessment / audit plan development	300		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	100		Participate in institutional committees.
Quality Assessment Review - Self Assessment with Independent Validation	250		Performance of a Quality Assessment Review Self Assessment with Independent Validation as required every three years by the Institute of Internal Auditors.
Continuous Monitoring and Internal Quality Assurance and Improvement Program activities	160		Implement quality assurance and improvement programs. This is an Institute of Internal Auditors requirement per the Professional Practices Framework.
TeamMate, IDEA, website, etc. development/maintenance	400		Resources dedicated to the transformation of audit management software (TeamMate), the Internal Audit Department website, and IDEA implementation, etc.
Staff meetings related to the management of the internal audit function.	288		Time required for the weekly Internal Audit Department Staff Meetings.
SAO Internal Audit Activity Report	40		Resources required to develop the SAO Internal Audit Activity Report.
Development - Operations Subtotal	<u>1,698</u>	21%	
Development - Initiatives and Education			
System Audit Office initiatives participation (committees, workgroups, research, etc.)	80		Provide an opportunity to collaborate with System Audit Office on initiatives.
Institutional strategic initiatives	48		Participate in initiatives focused on adding value and enhancing quality.
Individual Continuing Professional Education (CPE) training (includes related travel)	280		Provide continuing professional education to staff for development of internal audit skills and competencies.
Development - Initiatives and Education Subtotal	<u>408</u>	5%	
Reserve			
Investigations	400		Provide support for institutional investigations.
Reserve Subtotal	<u>400</u>	5%	
Total Budgeted Hours	<u><u>8,209</u></u>	100%	