

**The University of Texas  
Health San Antonio  
FY 2018 Annual Audit Plan**

<b><i>FY 2018 Audit Plan*</i></b>	<b><i>Budgeted Hours</i></b>	<b><i>General Objective/Description</i></b>
<b><i>Risk-Based Audits</i></b>		
Practice Plan - Billing and Collections	500	Review and evaluate the processes and controls over billing and collections at UT Medicine.
UT Health Cancer Center Clinical Trials Billing	650	Assess the adequacy and effectiveness of processes and controls over cancer clinical trials billing both internal and external to the CTRC. <i>(Note: This audit was originally divided into two audits (centralized and decentralized billings), based on updated information and a change in leadership, the audits have been combined with the possibility of a scope adjustment.)</i>
Facilities Management	400	Review and evaluate the processes and controls for Facilities Management, including accounting and vendor selection processes.
Bursar's Review of Segregation of Duties and Access User Roles	140	Review and evaluate Segregation of Duties and Access User Roles at the Bursar's Office.
Epic Application Review	442	Internal Audit will review of risks and controls associated with the Epic System (UT Medicine Electronic Health Record) migration occurring this fiscal year (2018).
AxiUm Application Review	420	Review of risks and controls associated with utilization of the AxiUm System (Dental Clinic Electronic Health Record).
Accounts Payable	325	Assess the adequacy and effectiveness of processes and controls over accounts payable disbursements.
Payroll	240	Assess the adequacy and effectiveness of processes and controls over payroll.
TAC 202 & UTS 165 Compliance	300	Evaluate the UT Health SA program for compliance with TAC 202 and UTS 165 information security standards.
Executives' Travel and Entertainment Expenses Audit	150	Assist UT System staff as necessary in evaluating and testing compliance with Health Science Center (HSC) and UTS policies for travel and entertainment expenses incurred by the President of UTHSCS.
Gift Compliance Audit	350	The objective of this audit is to determine compliance with donor provisions and to evaluate the controls related to gift policy and procedures.
Carry Forward - UT Dentistry Revenue Cycle	85	Carry forward, wrap-up of work papers
<b><i>Risk-Based Audits Subtotal</i></b>	<b><i>4,002</i></b>	
<b><i>Required Audits (External and/or Internal)</i></b>		
FY 2017 Financial Statement Audit Assistance (Year-end)	200	Assist the external auditors in the performance of substantive testing for the audit of the Annual Financial Report (FY17 year-end work).
FY 2018 Financial Statement Audit Assistance (Interim)	150	Assist the external auditors in the performance of financial and IT control testing for the audit of the Annual Financial Report (FY18 interim work).
Sub-certification 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.
Joint Admission Medical Program (JAMP)	300	Determine whether funding related to the JAMP program is appropriately utilized in accordance with pertinent policies and procedures, regulations, and grant requirements (Texas Higher Education Coordinating Board).
Audit Assistance to External Agencies (SAO, THECB, etc.)	40	Coordinate external agency audits.
Residency Program Award/Family & Community Medicine	120	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.
Body Donation Program	350	Evaluate the institution's procedures and methods for receiving, storing, using and transporting anatomical specimens and disposing of remains as required by Texas Administrative Code.
Employee Benefits Proportionality Audit	230	Audit of Benefits Proportionality by fund at UT Health SA, as required by Rider 8, page III-44, of the General Appropriations Act (85th Legislature, Conference Committee Report). Scope is FY 2015- FY 2017, report due to SAO by 8/31/18.
<b><i>Required Audits Subtotal</i></b>	<b><i>1,535</i></b>	

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<b>Risk-Based Consulting Projects</b>		
Consulting Epic - Additional Initiatives	560	Provide assistance with the system integration between UHS and UT Health SA.
Consulting - Meeting with Institutional Leaders/Emerging Risks	250	On-going consulting engagement
Institutional committee/council/participation	100	Participate in institutional committees.
Consulting Rehabilitation Dept.	100	Provide assistance in the review of the department's inventory process and procedures.
Consulting UT Dentistry	100	Provide assistance in the review of the removable lab inventory process and procedures.
Consulting - Health Professions (EHS)	100	TBD
Consulting - ST AHEC	50	Provide assistance to improve internal controls over their disbursement process.
<b>Risk-Based Consulting Subtotal</b>	<b>1,260</b>	
<b>Investigations</b>		
Investigations Reserve	230	Provide support for institutional investigations (fraud).
Investigation Projects (4)	274	
<b>Investigations Subtotal</b>	<b>504</b>	
<b>Follow-Up</b>		
<b>Audit Follow-Up</b>	<b>200</b>	<i>Perform follow-up of audit recommendations on a quarterly basis.</i>
<b>Risk-Based Reserve</b>		
<b>Institutional Management Requests/Emerging Risks</b>	<b>0</b>	<i>Reserve time for identified emerging risks and management requests for audits. With the additional investigations/consulting engagements this reserve fund is expended.</i>
<b>Development - Operations</b>		
Annual risk assessment/audit plan development	350	Perform the annual risk assessment and develop the annual audit plan.
Internal Audit Committee preparation/participation	200	Prepare materials and organize the institutional audit committee meetings.
Continuous Monitoring and Internal Quality Assurance and Improvement Program activities	151	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	200	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 Internal Audit Department Staff Meetings.
SAO Internal Audit Activity Report	60	Resources required to develop the SAO Internal Audit Activity Report.
UT System audit requests	270	Reserve time for UTS requests.
<b>Development - Operations Subtotal</b>	<b>1,519</b>	
<b>Development - Initiatives and Education</b>		
System Audit Office initiatives participation (committees, workgroups, research, etc.)	120	Collaborate with System Audit Office on initiatives.
Institutional strategic initiatives	46	Participate in initiatives focused on adding value and enhancing quality.
Individual Continuing Professional Education (CPE) training (includes related travel)	352	Provide continuing professional education to staff for development of internal audit skills and competencies.
<b>Development - Initiatives and Education Subtotal</b>	<b>518</b>	
<b>Total Budgeted Hours</b>	<b>9,538</b>	

\* Last revised January 2018