UT San Antonio FY 2026 Audit Plan				
Institution	**Engagement Title**	**Budget**	**Risk**	**Engagement Objective**
UTSA / UTHSCSA	Artificial Intelligence (AI)	650	Critical	*To evaluate the effectiveness of policies, training, and oversight mechanisms in mitigating ethical, legal, reputational, and academic integrity risks associated with AI use.*
UTSA / UTHSCSA	Procurement - Contracting Practices (TEC §51.9337)	370	High	*Review the procurement and contracting processes of goods/services within the UTSA Contract Management Handbook to ensure the controls in place are working as intended. Specifically, evaluate UTSA's third-party vendor management practices to assess contract oversight and risk mitigation strategies related to external vendors. Review for compliance with the Texas Education Code §51.9337 meets the requirement that the chief audit executive annually certify to the state auditor that the institution has procurement policies in place that comply with the Texas Education Code requirements for higher education institutions. (Due 11/1/26)*
UTHSCSA	TX-RAMP: Texas Risk & Authorization Management Program (TGC 2054.0593) - TAC202	300	Critical	*Verify that cloud service vendors possess valid TX-RAMP certifications before procurement to ensure the acquisition of secure cloud services. Compliance with TAC202 security control standards.*
UTHSCSA	EPIC Downtime Management Audit - Clinical, Hospital and Dental School	300	Critical	*To assess the adequacy and effectiveness of the Epic downtime process across the hospital, clinics, and dental school in ensuring that system unavailability is managed within an acceptable threshold (under one hour), and to identify areas for improvement in preparedness, communication, manual workflows, and system recovery. Compliance with TAC202 security control standards.*
UTHSCSA	Medical Device Network Segmentation Review	350	Critical	*To evaluate the effectiveness of network segmentation controls in isolating medical devices from non-clinical systems to reduce the risk of unauthorized access, malware propagation, and patient safety incidents. Compliance with TAC202 security control standards.*
UTHSCSA	Research Data Access Controls Assessment – Aligned with NSPM-33 Security Requirements	300	Critical	*To evaluate whether access to research data is adequately secured, managed, and monitored in accordance with institutional policies and NSPM-33 requirements, which emphasize safeguarding federally funded research from foreign influence and cyber threats. Compliance with TAC202 security control standards.*
UTHSCSA	Medication Management	300	Critical	*Determine the adequacy of controls in place to ensure safe medication practices within HOPD clinics to include labeling, storage, dispensing, and administration of high-alert and LASA (look-alike/sound-alike) medications as required by the Joint Commission.*
UTHSCSA	Physician Credentialing	400	Critical	*Assess MSRDP processes for: physician credentialing, recredentialing and monitoring of physicians licensures and insurance for expirations to ensure compliance with government regulations and Institutional policy.*
UTHSCSA	Drug Diversion	300	Critical	*To evaluate the effectiveness of controls in preventing, detecting, and mitigating drug diversion, ensuring compliance with regulations and safeguarding the integrity of controlled substance management.*

UT San Antonio FY 2026 Audit Plan				
Institution	**Engagement Title**	**Budget**	**Risk**	**Engagement Objective**
UTHSCSA	Supply Chain Management - Hospital	300	Critical	*Assess the effectiveness and reliability of supply chain processes supporting hospital operations, including procurement, inventory management, vendor utilization, and system integration, to ensure timely availability of critical supplies, cost efficiency, and alignment with institutional policies and operational continuity requirements.*
UTHSCSA	Revenue Cycle - SoD	360	Critical	*Evaluate the effectiveness and efficiency of the dental revenue cycle processes, including patient registration, coding, billing, and collections, with a focus on identifying potential revenue leakage and ensuring the proper utilization and functionality of the Epic electronic workpaper system in supporting documentation, workflow integration, and compliance with institutional policies.*
UTHSCSA	EPIC Hosting Information Security	250	High	*Evaluate the security posture of the Epic system to help ensure that electronic patient health records and billing data are effectively safeguarded, with access being restricted to those whose primary responsibilities require that access and are not unnecessarily vulnerable to inside or outside threats. In addition, to ensure compliance with the contractual agreement with Epic. Compliance with TAC202 security control standards.*
UTHSCSA	Third-Party Security Risk Assessment Review	200	High	*To evaluate the effectiveness of the institution's third-party risk management processes in identifying, assessing, and mitigating security risks associated with vendors and external service providers, particularly those with access to sensitive data or critical systems. Compliance with TAC202 security control standards.*
UTHSCSA	Network Segmentation and Firewall Rule Review	250	High	*To assess the design, implementation, and effectiveness of network segmentation and firewall rules in restricting unauthorized access and securing critical systems, including medical devices, research data, academic records, and administrative applications. Engagement satisfies TAC 202.76 security control standards.*
UTHSCSA	Microsoft 365 (M365) Security & Compliance Audit	250	High	*To assess the adequacy and effectiveness of security, identity, data protection, and compliance controls implemented within the M365 environment to protect sensitive institutional, research, and clinical data. Compliance with TAC202 security control standards.*
UTHSCSA	Revenue Cycle UTHP - Central Verification	250	High	*Determine whether the central verification process is operating effectively and efficiently in obtaining proper authorizations needed to collect on filed claims.*
UTHSCSA	Controlled Substances (Research) - *(CF Audit)*	200	High	*Assess the process and procedures in place to ensure compliance with pertinent federal, state, and Institutional requirements.*
UTHSCSA	Monitoring of Key Financial Controls - UTS 142	200	High	*Validate the Institutional monitoring plan related to segregation of duties and account reconciliations and financial review and analysis.*
UTSA	Vulnerability & Patch Management Audit	300	Critical	*Evaluate the effectiveness of the university's vulnerability and patch management processes to determine whether they adequately identify, assess, prioritize, and remediate security vulnerabilities in a timely manner, in alignment with institutional policies, regulatory requirements, and industry best practices. Compliance with TAC202 security control standards.*

UT San Antonio FY 2026 Audit Plan				
Institution	**Engagement Title**	**Budget**	**Risk**	**Engagement Objective**
UTSA	Disaster Recovery & Business Continuity Audit	250	Critical	*Evaluate the effectiveness of the university's disaster recovery and business continuity planning and preparedness to determine whether critical operations can be sustained or restored in a timely manner following a disruption, in alignment with institutional policies, regulatory requirements, and industry best practices. Compliance with TAC202 security control standards.*
UTSA	Research Data Security	300	Critical	*Assess whether Institution has implemented adequate controls to safeguard research data in accordance with the security requirements of NIST SP 800-171 and the Cybersecurity Maturity Model Certification (CMMC), focusing on the protection of Controlled Unclassified Information (CUI) in federally funded research projects.*
UTSA	Enrollment Management Audit	350	Critical	*Determine whether current enrollment management processes effectively ensure compliance with regulatory requirements related to Title IV financial aid programs, including accurate and timely reporting to the National Student Loan Data System (NSLDS), and alignment with the evolving regulatory expectations.*
UTSA	Student Mental Health Services	350	Critical	*Evaluate the adequacy and accessibility of student mental health services, to ensure alignment with student needs and institutional goals.*
UTSA	Athletics	300	High	*Assurance testing of controls identified by management in 2024 gap assessment to be in-place and functioning.*
UTSA	Related Parties Audit	300	High	*Determine if related party relationships and transactions are properly identified, documented, disclosed, and managed in accordance with UTSA policies and state requirements.*
UTSA	Course Fees Audit	350	High	*Determine if course fees are properly approved, accurately applied, and used in compliance with institutional and regulatory requirements.*
UTSA	Americans with Disabilities Act Digital Accessibility Compliance	300	High	*Determine if UTSA is on track to achieve compliance with the digital accessibility requirements for web content and mobile applications outlined in the Americans with Disabilities Act Title II Regulations outlined in 28 CFR § 35.200. https://www.ada.gov/law-and-regs/regulations/title-ii-2010-regulations/#-35200-requirements-for-web-and-mobile-accessibility*
Total Budget for Assurance Engagements		**8330**	**37.9%**	
UTSA / UTHSCSA	Integration (UTSA/UT Health)	1200	Critical	*Dedicated reserve hours for operational consulting and advisory services to support integration efforts between UT Health SA and UTSA.*
UTSA / UTHSCSA	IT/IS System Consulting	125	Critical	*Evaluate and provide strategic guidance to UTS and the CISO on the design and implementation of technical controls to respond to new regulatory requirements, aligning strategic systems and processes integrations, and assessing emerging risks associated with the integration and organizational consolidation.*
UTSA / UTHSCSA	Senate Bill 37	175	Critical	*Assess management's monitoring for compliance SB 37.*
UTSA / UTHSCSA	Texas Education Code §51.3525 (SB 17)	175	High	*Assess management's monitoring for compliance SB 17 (TEC 51.3525).*
UTSA / UTHSCSA	Institutional Strategic Initiatives / Communication with Stakeholders	525	*n/a*	*Participate in Institutional initiatives focused on adding value and enhancing quality. Attend campus committees and other meetings with management.*

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Institution	**Engagement Title**	**Budget**	**Risk**	**Engagement Objective**
UTSA / UTHSCSA	Data Analytics/Artificial Intelligence Exploration	220	*n/a*	*Continue to explore methods to advance process improvement and data analysis capabilities through the strategic exploration of tools such as data analytics (DA), robotic process automation (RPA), and artificial intelligence (AI). Additionally, proactively identify anomalies and risk indicators through continuous data monitoring and analysis.*
UTHSCSA	Zero Trust Maturity Assessment	300	Critical	*To assess the maturity and implementation of Zero Trust Architecture (ZTA) principles across identity, device, network, application, and data layers to determine readiness to prevent lateral movement and unauthorized access within the healthcare-academic IT environment.*
UTHSCSA	HIPAA Technical Safeguards Compliance Audit	300	Critical	*To evaluate whether technical safeguards required under HIPAA are in place and effective to protect the confidentiality, integrity, and availability of electronic Protected Health Information (ePHI).*
UTHSCSA	Research Consulting	200	Critical	*Consult with Research leadership on new regulations, integration activities, and emerging risks.*
UTHSCSA	State Contracting Follow-Up	200	Critical	*Assess management's action plans regarding recommendations from external reviews.*
UTHSCSA	Be Well, Texas	200	Critical	*Assess the process and procedures regarding BWTX program expenditures to determine compliance with pertinent requirements.*
UTHSCSA	SoD Reserve - Financial	430	Critical	*Reserve for SoD Revenue Cycle engagements as requested by management or additional risk identified by IA.*
UTHSCSA	Emergency Response Readiness Evaluation – IT Systems	211	High	*To assess the adequacy of emergency response planning, coordination, and readiness activities for IT systems in the event of incidents such as cyberattacks, power outages, natural disasters, or other critical disruptions.*
UTHSCSA	Information Security Exemption Review	200	High	*To assess the governance, justification, approval, and ongoing monitoring of information security exemptions granted by the institution and determine whether they are managed in a controlled and risk-aware manner.*
UTHSCSA	Reserve (MSRDP) Advisory Services - Operations	500	High	*Dedicated reserve hours for operational consulting and advisory services to support the opening of the new Research Hospital, ensuring that performance expectations are met.*
UTHSCSA	Meeting with Institutional Leadership	340	*n/a*	*Regularly scheduled, and as needed, meetings with the top 50+ leaders across the Institution to ensure that IA is aware of current and upcoming key initiatives and projects across the Institution. These meetings serve as a key element in: continually assessing the risk landscape, ensuring that Audit resources are focused on areas most critical to the Institution and that we have a consistent view of the strategic objectives of UT Health SA. These meetings also help to identify opportunities for IA to provide consulting services.*
UTSA	Criminal Justice Information Systems (CJIS) Consulting	125	Critical	*Provide advisory support to Public Safety leadership in assessing and enhancing compliance with the CJIS Security Policy, focusing on the strategic alignment of security controls, risk mitigation practices, and operational readiness to meet version 5.9.5 requirements and evolving federal expectations.*

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Institution	Engagement Title	Budget	Risk	Engagement Objective
UTSA	Financial Aid Quality Assurance Consulting	200	Critical	*Evaluate and provide strategic guidance on the design and implementation of a comprehensive financial aid compliance quality assurance program that proactively addresses regulatory requirements, mitigates institutional risk, and supports continuous improvement in alignment with oversight expectations.*
UTSA	Business Affairs Consulting	300	High	*Consult with Business Affairs leadership on new regulations, integration activities, and emerging risks.*
Total Budget for Advisory Engagements		**5926**	**27.0%**	
UTSA	FY25 State Auditor's Office Single Audit	40	Critical	*Assist and coordinate with the State Auditor's Office for the FY 2025 Follow-up Statewide Single Audit (Student Financial Aid). (Due February 2026)*
UTSA	FY25 NCAA Agreed Upon Procedures	40	High	*Assist with required NCAA Agreed Upon Procedures for FY 2025. UT System Audit Office will use a 3rd party service provider to perform the NCAA agreed-upon procedures. (Due 1/15/26)*
UTSA / UTHSCSA	FY 2025 Financial Statement Audit Assistance (Year-end)	129	Medium	*Assist the external auditors in the coordination and/or performance of testing for the audit of the Annual Financial Report (FY25 year-end work).*
UTSA / UTHSCSA	FY 2026 Financial Statement Audit Assistance (Interim)	86	Medium	*Assist the external auditors in the coordination and/or performance of financial and IT control testing for the audit of the Annual Financial Report (FY26 interim work).*
UTSA / UTHSCSA	Audit Assistance to External Agencies (SAO, THECB, etc.)	70	*n/a*	*Coordinate external agency audits.*
Total Budget for Required Engagements		**365**	**1.7%**	
Total Reserve Budget Hours for Investigations		**445**		
Total Budget Hours for Follow-up Work		**605**		
Total Reserve Budget Hours		**100**		
Total Initiatives and Education Budget Hours		**2470**		
Total Operations Budget Hours		**3726**		
Total Budget for Operations and Requsted Projects		**7346**	**33.4%**	
Total Budgeted Hours for Combined Plan		***21,967***		