

**The University of Texas Health San Antonio
FY 2021 Audit Plan**

Project #	Audit Title	General Objective/Description
Risk-Based Audits		
UTHSCSA21-01	Telemedicine	Assess the adequacy and effectiveness of the processes and controls for telemedicine services.
UTHSCSA21-02	Payor (Insurance Carrier) Contract Compliance (Revenue)	Evaluate the effectiveness of payment collection processes and controls for payments received by insurance payors to ensure that UTHP is paid the agreed upon rates from payor contract(s).
UTHSCSA21-03	UHS Contract Revenue Compliance	Evaluate the effectiveness of payment collection processes and controls to ensure that payments received from UHS are aligned with the agreed upon contractual rates.
UTHSCSA21-04	Asset Management	Determine whether adequate process and controls are in place to safeguard Institutional assets, including software.
UTHSCSA21-05	TAC 202 & UTS 165 Compliance	Assess compliance with Texas Administrative Code Chapter 202 Subchapter C (TAC 202).
UTHSCSA21-06	Sub-certification Process and Monitoring of Key Controls	Validate the Institutional monitoring plan related to segregation of duties and account reconciliations and financial review and analysis.
Risk-Based Audits (38.2%)		
Required Audits (Internal / External)		
UTHSCSA21-13	FY 2020 Financial Statement Audit Assistance (Year-end)	Assist the external auditors in the coordination and/or performance of testing for the audit of the Annual Financial Report (FY20 year-end work).
UTHSCSA21-14	FY 2021 Financial Statement Audit Assistance (Interim)	Assist the external auditors in the coordination and/or performance of financial and IT control testing for the audit of the Annual Financial Report (FY21 interim work).
UTHSCSA21-15	Residency Program Award/Family & Community Medicine	Review expenditures for the Residency program and report on the compliance with grant regulations to the Texas Higher Education Coordinating Board.
UTHSCSA21-16	SAO Annual Reporting Requirement on Procurement Policies	Review for compliance with the Texas Education Code §51.9337 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 11/1/20)
UTHSCSA21-18	Annual Internal Audit Report	Prepare and issue the SAO Internal Audit Activity Report.
Required Audits (4.9%)		
Consulting Projects		
Risk-Based Consulting (26.2%)		
Investigations		
	Reserve Balance for Investigations (4.8%)	Provide support for institutional investigations.
Follow-up		
	Reserve to conduct follow-up procedures (3.8%)	Perform follow-up procedures to ensure management action plans have been implemented and has mitigated the risk noted by Audit.
Development – Operations, Initiatives and Education		
Staff Development – Operations, Initiatives and Education (22.1%)		
Total Budgeted Hours	100%	