

Internal Audit & Consulting Services Approved FY 2024 Audit Plan



UT Health
San Antonio

Appendix B – FY 2024 Internal Audit Plan/Budget

FY 2024 Audit Plan	Budget	Risk	General Objective/Description
Assurance Engagements			
Facilities Management (FM) - Construction Projects	350	Critical	Evaluate the policies and processes in place to effectively manage internal construction projects below \$10M that FM oversees.
Physician Credentialing	350	Critical	Assess MSRDP processes for: physician credentialing, recertification and monitoring of physicians licensures and insurance for expirations to ensure compliance with government regulations and Institutional policy.
Sterilization Audit (SoM)	350	Critical	Determine if adequate controls and good processes (training) over sterilization of equipment are in place.
Record Release Process - HIPAA	325	Critical	Determine if adequate controls are in place to ensure patient data is released timely and within federal, state, and Institutional policy.
Robotic Process Automation & Data Protection	250	Critical	Evaluate and improve the effectiveness and efficiency of data protection measures through automation.
Epic Hosting Information Security	300	Critical	Evaluate the security posture of the Epic application and identify any vulnerabilities or weaknesses that could be exploited by malicious actors.
Sub-certification Process and Monitoring of Key Controls	300	High	Validate the Institutional monitoring plan related to segregation of duties and account reconciliations and financial review and analysis.
Cloud Security & Performance Assessment	200	High	Evaluate the security measures and performance of cloud computing systems and services.
Third-Party Security Governance & Access Management	200	High	Analyze vendors' access to systems to identify excess or inappropriate access and governance posture in the enterprise.
Endpoint Encryption	300	High	Assess and evaluate the effectiveness of an organization's endpoint security measures and identify potential vulnerabilities or weaknesses. (Meets requirements of TAC 202.76)
Windows File Server	200	High	Assessment of the controls around Windows File Servers facilitates assurance that identification and resolution of server vulnerabilities support business objectives.
Carry Forward Reserve Operational Audits	185	N/A	
Assurance Engagements Subtotal	3310		

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Advisory Engagements			
Epic System Profile-Job Description Review	230	High	Assist in streamlining the process of updating Epic security roles utilizing technology and like roles within specific medical practice staff's job descriptions.
Charity Care Policy & Process - UT Physicians	250	High	Assess the Charity Care Program's process and procedures to ensure the program is operating effectively and within pertinent regulations and Institutional policy.
Payroll Process - Employee Compensation Adjustments	250	High	Assess processes for identifying, submitting, and processing changes regarding payroll as it pertains to an individuals employment status.
Peoplesoft -Oracle Fusion Pre-Implementation (Wave 1 & 2)	300	High	Evaluate the implementation and conversion of the new application and processes utilized for this initiative to determine if significant application implementations or upgrades follow a formalized process and that the related internal control environment was not impacted as a result of the conversion.
Wi-Fi Network Security and Performance	150	High	Evaluate the Wi-Fi network's security, performance and capacity.
Travel & Entertainment	240	Medium	Evaluate and test compliance with UT Health San Antonio and UT System policies for travel and entertainment (T&E) expenses incurred by executive leadership and select staff across the institution.
Meetings with Institutional Leadership	360	N/A	Regularly scheduled meetings with Institutional leadership 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, and to help identify opportunities for IA to provide consulting services.
Institutional Strategic Initiatives/Communication with Stakeholders	380	N/A	Participate in Institutional initiatives focused on adding value and enhancing quality.
Consulting Reserve - Practice Plan Activities	80	N/A	Reserve for as needed for work to be performed for UT Physicians practice plan as UT Health San Antonio prepares for new hospital and ambulatory facility.
Advisory Engagements Subtotal	2240		

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Required Engagements			
FY 2023 Financial Statement Audit Assistance (Year-end)	25	N/A	Assist the external auditors in the coordination and/or performance of testing for the audit of the Annual Financial Report (FY23 year-end work).
FY 2024 Financial Statement Audit Assistance (Interim)	10	N/A	Assist the external auditors in the coordination and/or performance of financial and IT control testing for the audit of the Annual Financial Report (FY24 interim work).
Residency Program Award/Family & Community Medicine	320	Low	Review expenditures for the Residency program and report on the compliance with grant regulations to the Texas Higher Education Coordinating Board.
Joint Admission Medical Program (JAMP)	320	Low	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).
SAO Annual Reporting Requirement on Procurement Policies	20	Low	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.
Audit Assistance to External Agencies (SAO, THECB, etc.)	80	N/A	Coordinate external agency audits.
Required Engagements Subtotal	775		
Investigations Subtotal	370		
Reserve Subtotal	1628		
Follow-Up Subtotal	200		
Development - Operations Subtotal	2600		
Development - Initiatives and Education Subtotal	950		
Total Budgeted Hours	12073		