FY 2023 Audit Plan	Budget	Percent of Total	General Objective/Description
Assurance Engagements			
FY22 Carryforward - Patch Management Audit	150		Review controls over timely patching of workstations, servers and other IT infrastructure equipment. Meets requirements for TAC 202
NCAA Compliance - Financial Aid Audit	300		Determine whether policies and procedures are in place to administer and monitor the awarding of financial aid to student-athletes in accordance with NCAA legislation.
UT Health RGV Multispecialty Clinic (Edinburg)	300		Assess efficiency and effectiveness of front end revenue processes as well as internal controls over clinical operations.
UT Health RGV Surgical Specialty Clinic (Harlingen)	300		Assess efficiency and effectiveness of front end revenue processes as well as internal controls over clinical operations.
Graduate Medical Education Audit	300		Determine whether UTRGV is adhering to the Accreditation Council for Graduate Medical Education requirements.
Cost Transfers Audit	200		Determine whether UTRGV developed and implemented adequate procedures and controls relating to cost transfers and that cost transfers are justified and supported in accordance with Federal regulations and UTRGV's policies and procedures. This engagement will be conducted under GAGAS.
Institutional Review Board (IRB) Audit	300		Evaluate key activities of the IRB in the protection of human subjects in research.
Conflicts of Interest Audit	250		Assess the effectiveness of controls for ensuring the identification, communication, and management of conflicts of interest.
Student Housing & Residence Life Audit	300		Assess the effectiveness of selected financial and operating controls related to Student Housing and Residence Life.
Small Business Development Center (SBDC) Audit	250		Evaluate SBDC operations.
Payment Card Industry Data Security Standards (PCI) Audit	300		Evaluate payment card controls in accordance with data security standards. Meets TAC 202 requirements.
School of Medicine IT Processes/Controls Audit	300		Evaluate whether appropriate IT General Controls are in place for the School of Medicine with a focus on responsibility for maintenance of systems.
Decentralized IT Audit	300		Evaluate whether decentralized IT groups across UTRGV are adhering to State and UTRGV security controls and standards. Meets TAC 202 requirements.
Assurance Engagements Subtotal	**3550**	**34.7%**	
Advisory and Consulting Engagements			

FY 2023 Audit Plan	Budget	Percent of Total	General Objective/Description
Electronic Medical Devices Inventory	200		Assist UT Health RGV in conducting an inventory of electronic medical devices.
Data Analytics - Cost of Attendance, Enrollment Reporting	100		Consulting: Provide Financial Aid and Registrar Offices with periodic exception cost of attendance and enrollment reports to monitor compliance with federal requirements.
Institutional Committee Meetings and Adhoc Workgroups	450		Advisory: Attend campus committee meetings and other meetings with management.
Education, Training and Advice to Institutional Departments	250		Education: Provide internal controls training or assistance to UTRGV supervisors, cost/project center reviewers and/or depts.
Executive Leadership Meetings and Others	200		Advisory: Meetings with Executive Leadership and Others.
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Advisory and Consulting Engagements Subtotal	**1200**	**11.7%**	
Required Engagements			
NCAA Agreed Upon Procedures	350		Assist UT System Audit in the performance of the required annual NCAA Agreed Upon Procedures for FY2022.
McAllen Family Practice Residency Program Audit	100		Assess whether revenues, expenditures and unexpended fund balance were reported accurately in the FY2022 AFR and grant funds were utilized in accordance with guidelines for operational and optional rotation programs.
DHR Family Practice Residency Program Audit	100		Assess whether revenues, expenditures and unexpended fund balance were reported accurately in the FY2022 AFR and grant funds were utilized in accordance with guidelines for operational and optional rotation programs.
Knapp Family Practice Residency Program Audit	100		Assess whether revenues, expenditures and unexpended fund balance were reported accurately in the FY2022 AFR and grant funds were utilized in accordance with guidelines for operational and optional rotation programs.
THECB Facilities Audit	150		Conduct Facilities Development Projects Audit in accordance with THECB guidelines concurrently with Peer Review Team.
FY2022 Financial Audit - Final	20		Assist External Auditors in FY2022 UT System wide AFR audit final work.
FY2023 Financial Audit - Interim	10		Assist External Auditors in FY2023 UT System wide AFR audit interim work.
Audits/Reviews by External Agencies	75		Assistance to external agencies auditing UTRGV, such as the State wide Single Audit, Sponsored Program Reviews, etc.

FY 2023 Audit Plan	Budget	Percent of Total	General Objective/Description
TEC 51.9337 Compliance Assessment Audit	25		Annual assessment that UTRGV has adopted the rules and policies required by Senate Bill 20.
Required Engagements Subtotal	**930**	**9.1%**	
Investigations			
Reserve Hours for Investigations	300		Reserve for investigations.
Investigations Subtotal	**300**	**2.9%**	
Reserve			
Reserve Hours for Unanticipated Projects	300		Reserve for unanticipated projects and management requests.
Reserve Subtotal	**300**	**2.9%**	
Follow-Up			
1st Quarter	150		Follow up on all recommendations, including corrective action plan for Consortium Observations.
2nd Quarter	50		Follow up on all recommendations.
3rd Quarter	50		Follow up on all recommendations.
4th Quarter	50		Follow up on all recommendations.
Follow-Up Subtotal	**300**	**2.9%**	

The University of Texas Rio Grande Valley
FY 2023 Annual Audit Plan

FY 2023 Audit Plan	Budget	Percent of Total	General Objective/Description
Development - Operations			
UT System Meetings and Reporting	100		CAE weekly meetings and reporting requests.
Annual Audit Plan and Risk Assessments	400		Conduct risk assessments capturing critical and high risks and prepare annual audit plan for FY2024.
Internal Quality Assurance Review	100		CAE to perform periodic internal quality assessments.
Quality Assurance & Improvement Program - External Validation & Self Assessment	300		Conduct quality assurance self assessment in preparation for independent validation.
Internal Audit Committee Meetings	300		Prepare and conduct Internal Audit Committee meetings, including meeting with external members.
Annual Internal Audit Report	65		Prepare FY2022 Annual Internal Auditor's Report. State requirement; Due November 1, 2022.
Development/Maintenance of Technologies	250		Configuration of new audit management system and maintenance of audit program libraries and templates. Address technical issues throughout the year.
Management of Audit Activity	700		Staff meetings to discuss updates/status of multiple audit projects, includes travel time between campuses.
Development - Operations Subtotal	**2215**	**21.6%**	
Development - Initiatives and Education			
UT System Audit Office Initiatives	100		Staff's participation in System Audit Office Initiatives, includes time related to Audit Management Software.
Professional Development	800		Training for professional staff, includes CPE, non CPE and travel time.
New Audit Management System Training	200		Functional training for all staff on the new audit management software.
Internal Audit Office Organization and Strategic Initiatives	100		Updating internal audit manual and procedures, evaluate internal audit strategic plan.
Professional Organizations	100		Staff's participation in professional organizations.
Internal Auditing Education Partnership Program	150		Assist School of Accountancy with application process.
Development - Initiatives and Education Subtotal	**1450**	**14.2%**	
Total Budgeted Hours	**10245**	**100.0%**	