

**The University of Texas Rio Grande Valley
FY2021 Annual Audit Plan**

FY 2021 Audit Plan	Budget	Percent of Total	General Objective/Description
Assurance Engagements			
UT Health RGV Pediatric Specialty Clinic	240		Efficiency and effectiveness of front end revenue processes as well as review of internal controls of clinical operations.
UT Health RGV Surgery & Women's Specialty Clinic	300		Efficiency and effectiveness of front end revenue processes as well as review of internal controls of clinical operations.
Medical Devices Audit	300		Evaluate internal controls over medical devices.
MSRDP (Faculty Practice Plan) Audit	250		Adherence to practice plan bylaws.
South Texas Diabetes and Obesity Institute Audit	350		Evaluate the adequacy and effectiveness of internal controls over financial, administrative and information security
Conflicts of Interest Audit	250		To assess the effectiveness of controls for ensuring the identification, communication, and management of individual and institutional conflicts of interest.
CARES Act Audit	400		To ensure funds were spent in accordance with the federal regulations. This engagement will be conducted under GAGAS.
ePHI Audit	400		To determine whether all ePHI has been identified and appropriate safeguards are in place.
Cloud/3rd Party Security Management Audit	300		Utilize technical and investigative audit discovery techniques to identify and review cloud hosting solutions/systems being utilized by the institution. Meets TAC 202 requirements.
School of Medicine IT Controls	300		To evaluate whether appropriate IT General Controls are in place for the School of Medicine with a focus on responsibility for maintenance of systems.
NCAA Compliance - Recruiting	300		Determine whether policies and procedures are in place to recruit student-athletes in accordance with NCAA legislation.
Fees and Other Charges Audit	300		To determine whether policies and procedures are in place to address the assessment, collection, and use of fees and other charges.
UTS 142.1 - Monitoring Plan & Account Reconciliations Audit	250		Perform audit of UTRGV's Monitoring Plan, including sub certifications and assertions on segregation of duties and account reconciliations.
Assurance Engagements Subtotal	3940	39.4%	

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Advisory and Consulting Engagements			
Data Analytics - Research Expenditures	250		Consulting: Develop scripts to evaluate research expenditures for monitoring use by the Research Compliance Office.
Tuition Revenue Cycle Consulting	350		Consulting: Requested by management to identify best practices over tuition revenue cycle.
Procurement & Travel Card Monthly Analysis	50		Provide Procurement & Travel Offices with monthly exception reports on card activity.
Institutional Committee Meetings and Adhoc Workgroups	200		Advisory: Attend campus committees and other meetings with management.
Education & Training of Institutional Departments	300		Education: Provide internal controls training or assistance to UTRGV supervisors, cost/project center reviewers and/or depts.
Executive Leadership Meetings and Others	300		Advisory: Meetings with Executive Leadership and Others
Advisory and Consulting Engagements Subtotal	1450	14.5%	
Required Engagements			
NCAA Agreed Upon Procedures	350		Perform the required annual NCAA Agreed Upon Procedures for FY 2020.
McAllen Family Practice Residency Program Audit	200		Assess whether revenues, expenditures and unexpended fund balance were reported accurately in the AFR and grant funds were utilized in accordance with guidelines for operational and optional rotation programs.
DHR Family Practice Residency Program Audit	200		Assess whether revenues, expenditures and unexpended fund balance were reported accurately in the AFR and grant funds were utilized in accordance with guidelines for operational and optional rotation programs.
FY 2020 Financial Audit - Final	10		Required assistance to Deloitte for FY 2020 UT System wide AFR audit final work.
FY 2021 Financial Audit - Interim	20		Required assistance to Deloitte for FY 2021 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, etc.
TEC 51.9337 Compliance Assessment	50		Internal Audit shall annually assess whether UTRGV has adopted the rules and policies required by Senate Bill 20.

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Required Engagements Subtotal	905	9.1%	
Investigations			
Reserve Hours for Investigations	300		Reserve for investigations.
Investigations Subtotal	300	3.0%	
Reserve			
Reserve Hours for Unanticipated Projects	400		Reserve for unanticipated projects.
Reserve Subtotal	400	4.0%	
Follow-Up			
1st Quarter	50		Follow up on all recommendations.
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	200	2.0%	
Development - Operations			
UT System Meetings and Reporting	100		CAE weekly meetings, IA Council and reporting requests.
Annual Audit Plan and Risk Assessments	350		Conduct risk assessments capturing critical risks and prepare annual audit plan for FY 2022.
External Quality Assurance Review	100		Implement potential process improvements based on EQAR recommendations.
Internal Quality Assurance Review	100		CAE to perform periodic internal quality assessments.

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Internal Audit Committee Meetings	250		Conduct and prepare for Internal Audit Committee meetings.
Annual Internal Audit Report	50		Prepare FY 2020 Annual Internal Auditor's Report. State requirement; Due November 1, 2020
TeamMate & Other Technologies Development/Maintenance	145		Maintain TeamMate audit program libraries and templates and address technical issues.
Management of Audit Activity	600		Staff meetings to discuss updates/status of multiple audit projects, includes travel time between campuses.
Development - Operations Subtotal	1695	17.0%	
Development - Initiatives and Education			
UT System Audit Office Initiatives	100		Staff's participation in System Audit Office Initiatives.
Continuing Professional Education	600		Training for professional staff, includes travel time.
Internal Audit Office Organization and Strategic Initiatives	300		Updating internal audit manual and procedures, finalize internal audit strategic plan
Professional Organizations	100		Staff's participation in professional organizations.
Development - Initiatives and Education Subtotal	1100	11.0%	
Total Budgeted Hours	9990	100.0%	