

**The University of Texas Rio Grande Valley
FY 2024 Annual Audit Plan
FY 2024 Internal Audit Estimated Budget \$1,044,898**

FY 2024 Audit Plan	Budget	Percent of Total	Risk	Primary Taxonomy	Specialty Audit Used	General Objective/Description
Assurance Engagements						
NCAA Financial Aid Compliance Audit	300		High	Auxiliary Services	N/A	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 Clinic	250		High	Revenue Cycle related to medical services	N/A	Assess efficiency and effectiveness of front end revenue processes as well as internal controls over clinical operations.
Conflicts of Interest	300		High	Governance	N/A	Assess the effectiveness of controls for ensuring the identification, communication, and management of conflicts of interest.
Medical School Practice Plan (MSRDP) Audit	250		High	Practice Plan	N/A	Per UT System Guidance, a risk-based audit related to the Practice Plan should be conducted to review compliance with MSRDP process or bylaws.
EPIC Audit	400		Critical	Revenue Cycle related to medical services	N/A	Ensure migration of medical records to EPIC are accurately completed and review access controls.
Student Drop Processes Audit	400		High	Finance	N/A	Evaluate efficiency of PeopleSoft to Banner relationship with respect to student drop processes.
Institutional Review Board (IRB) Audit	300		High	Research	N/A	Evaluate key activities of the IRB in the protection of human subjects in research.
University Staffing Audit	200		High	Human Resources	Data Analytics	Evaluate whether areas of the institution are aware of familial relationships and are monitoring and managing them.
IT Governance/Procurement	250		High	Information Technology	IT	Evaluate Procurement Office's role in the IT Governance process in relation to the procurement of software. Meets requirements for TAC 202.76

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School of Medicine IT Processes/Controls Audit	300		High	Information Technology	IT	Evaluate whether appropriate IT General Controls are in place for the School of Medicine with a focus on responsibility for maintenance of systems.
Grant Draw Downs Audit	250		High	Research	Data Analytics	Evaluate segregation of duties related to grant draw downs.
CARRYFORWARDS:						
Clery Audit	150		High	Auxiliary Services	N/A	Evaluate mandatory reporting responsibilities for Clery compliance.
UT Health RGV Surgical Clinic Audit	100		High	Revenue Cycle related to medical services	Data Analytics	Assess efficiency and effectiveness of front end revenue processes as well as internal controls over clinical operations.
Assurance Engagements Subtotal	3450	34.8%				
Advisory Engagements						
Athletics Consulting	250		High	Auxiliary Services	N/A	Review Athletics Business Processes for Efficiency in anticipation of new sports programs.
Institutional Committee Meetings and Adhoc Workgroups	450		N/A	Governance	N/A	Advisory: Attend campus committee meetings and other meetings with management.
Education, Training and Advice to Institutional Departments	300		N/A	Governance	N/A	Education: Provide internal controls training or assistance to UTRGV supervisors, cost/project center reviewers and/or depts.
Executive Leadership Meetings and Others	200		N/A	Governance	N/A	Advisory: Meetings with Executive Leadership and Others.
Accountability, Innovation, Maximization Consulting	300		Critical	Research	Data Analytics	Assist Research Division with ensuring research related endowments are captured with the appropriate function code in support of ERU initiative.
Advisory Engagements Subtotal	1500	15.1%				

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Required Engagements						
NCAA Agreed Upon Procedures	40		Low	Auxiliary Services	N/A	Assist UT System Audit in the performance of the required annual NCAA Agreed Upon Procedures for FY2023.
McAllen Family Practice Residency Program Audit	125		Low	Finance	N/A	Assess whether revenues, expenditures and unexpended fund balance were reported accurately in the FY2023 AFR and grant funds were utilized in accordance with guidelines for operational and optional rotation programs.
KNAPP Family Practice Residency Program Audit	125		Low	Finance	N/A	Assess whether revenues, expenditures and unexpended fund balance were reported accurately in the FY2023 AFR and grant funds were utilized in accordance with guidelines for operational and optional rotation programs.
FY2023 Financial Audit - Final	10		N/A	Finance	N/A	Assist External Auditors in FY2023 UT System wide AFR audit final work.
FY2024 Financial Audit - Interim	20		N/A	Finance	N/A	Assist External Auditors in FY2024 UT System wide AFR audit interim work.
Audits/Reviews by External Agencies	50		N/A	N/A	N/A	Assistance to external agencies auditing UTRGV, such as the State wide Single Audit, Sponsored Program Reviews, etc.
TEC 51.9337 Compliance Assessment Audit	25		Low	Purchasing/Supply Chain	N/A	Annual assessment that UTRGV has adopted the rules and policies required by Senate Bill 20.
Required Engagements Subtotal	395	4.0%				
Investigations						
Reserve Hours for Investigations	350					Reserve for investigations.
Investigations Subtotal	350	3.5%				
Reserve						
Reserve Hours for Unanticipated Projects	450					Reserve for unanticipated projects and management requests.
Reserve Subtotal	450	4.5%				
Follow-Up						
1st Quarter	50					Follow up on all recommendations.
2nd Quarter	50					Follow up on all recommendations.

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3rd Quarter	50					Follow up on all recommendations.
4th Quarter	50					Follow up on all recommendations.
PCI Follow-up	75					Follow up on all recommendations included in the final report from PCI consultant.
Follow-Up Subtotal	275	2.8%				
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 FY2025.
Internal Quality Assurance Review	100					CAE to perform periodic internal quality assessments.
Quality Assurance & Improvement Program - External Validation	75					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	54					Prepare FY2023 Annual Internal Auditor's Report. State requirement; Due November 1, 2023.
Development/Maintenance of Technologies	250					Maintenance of audit program libraries and templates. Address technical issues throughout the year.
Management of Audit Activity	800					Staff meetings to discuss updates/status of multiple audit projects, includes travel time between campuses.
Development - Operations Subtotal	2079	21.0%				
Development - Initiatives and Education						
UT System Audit Office Initiatives	160					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.

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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	50					Continue providing assistance to School of Accountancy with program.
Development - Initiatives and Education Subtotal	1410	14.2%				
Total Budgeted Hours	9909	100.0%				