The University of Texas Rio Grande Valley
FY 2026 Annual Audit Plan

Institution	Objective at Risk	Audit Plan Category	Engagement Code	Engagement Title	Budgeted Hours	Engagement Risk Ranking	Primary Taxonomy	Engagement Objective
RGV	Grants & Contracts- Ensuring allowability rules are met	AS	RGV26AS1318	Interdepartmental Transfers (IDTs) Audit	300	High	Research	Evaluate the proper use of interdepartmental transfers.
RGV	Provide timely payment of goods and services to vendors as well as reimbursements to	AS	RGV26AS1319	Non-Purchase Orders Payments Audit	300	Critical	Finance	Evaluate whether controls are in place to effectively manage the inappropriate use of the non-purchase order check request process.
RGV	UT Health RGV -Efficient Revenue Cycle	AS	RGV26AS1320	Accounts Receivable - Athena Audit	250	High	Revenue Cycle - Medical Services	Evaluate the efficiency and effectiveness of the controls over the collections of accounts receivable maintained in the Athena EMR system.
RGV	Develop and execute effective strategies to attract and retain high-quality talent	AS	RGV26AS1322	Persons of Interest (POI) Audit	250	High	Human Resources	Determine whether controls are in place to ensure that POIs receive access to services and systems allowed through the POI program.
RGV	Compliance with rules, regulations and best management practices applicable to the use of	AS	RGV26AS1332	Radioactive Materials Audit	300	Critical	Risk Management & Compliance	Evaluate the effectiveness of procedures in place to comply with regulatory requirements for radioactive materials and radioactive producing devices.
RGV	Improve efficiencies - Assets Management	AS	RGV26AS1333	Assets Management Audit	350	High	Finance	Evaluate whether appropriate controls are in place to effectively account for UT Health RGV and Research assets.
RGV	UT Health RGV - Continue the growth of the UT Health RGV Clinical Enterprise to provide clinical services to	AS	RGV26AS1335	Controlled Substances Audit	300	High	Patient Care Operations	Evaluate controls over the handling, prescribing, and inventory management of controlled substances.
RGV	Compliance	AS	RGV26AS1343	NCAA Recruiting Audit	300	High	Athletics	Determine whether policies and procedures are in place to adhere to NCAA recruitment legislation.
RGV	UT Health RGV -Efficient Revenue Cycle	AS	RGV26AS1344	Charge Capture - Surgery Department Audit	300	High	Revenue Cycle - Medical Services	Determine whether controls are in place to ensure that all services provided are accurately documented and translated into billable charges for the Department of Surgery.
RGV	UT Health RGV -Efficient Revenue Cycle	AS	RGV26AS1345	Denials Management Audit	300	High	Revenue Cycle - Medical Services	Determine whether controls are in place to identify, address, and resolve denied claims to recover revenue.
RGV	5 - IT Infrastructure	AS	RGV26AS1347	IT Asset End of Life Audit	300	High	Information Technology	Evaluate the effectiveness of controls governing the end-of-life phase of IT assets, including decommissioning, data sanitization, secure disposal, and record retention. Meets TAC 202 compliance requirement.
RGV	2 - Information Security Governance	AS	RGV26AS1348	ADA Title II Digital Accessibility Compliance Audit	250	High	Information Technology	Assess the institution's readiness and compliance with the 2024 amendments to the Americans with Disabilities Act (ADA) Title II regulations, specifically regarding the accessibility of web content and mobile applications.
RGV	Establish the clinical Laboratory	AS	RGV26AS1352	Clinical Laboratory Compliance Audit	250	High	Patient Care Operations	Determine whether controls are in place to comply with Clinical Laboratory Improvement Amendments requirements.
RGV	Utilizing new technology such as AI as a tool to streamline administrative processes reducing costs	AS	RGV26AS1356	Artificial Intelligence (AI) Audit	200	High	Enterprise Activities	Evaluate the design, implementation, and effectiveness of governance structures, risk management practices, and internal controls related to the use of Artificial Intelligence (AI) technologies within UTRGV.
RGV	UT Health RGV -Efficient Revenue Cycle	AS	RGV26AS1357	Authorizations Process Audit	250	High	Revenue Cycle - Medical Services	Assess the effectiveness of the authorization process to support patient care and operational efficiency.
RGV	2 - Information Security Governance	AS	RGV26AS1358	Research Data Protection Controls Audit	250	High	Information Technology	Assess the adequacy and effectiveness of data protection controls over confidential research data. Meets TAC 202 compliance requirements.

The University of Texas Rio Grande Valley
FY 2026 Annual Audit Plan

Institution	Objective at Risk	Audit Plan Category	Engagement Code	Engagement Title	Budgeted Hours	Engagement Risk Ranking	Primary Taxonomy	Engagement Objective
RGV	Ensure offboarding procedures are properly followed	ASCF	RGV26ASCF1346	Termination and Transfer of Employees Audit - Carryforward from FY2025	200	High	Human Resources	Evaluate the effectiveness of the processes related to the disabling and updating of terminated and transferred employees' access to UTRGV applications and networks.
RGV	7 - Application Systems - Healthcare	ASCF	RGV26ASCF1349	EPIC Provisioning Access Management Audit - Carryforward from FY2025	100	High	Revenue Cycle - Medical Services	Ensure access controls are in place to manage user access and determine whether access to critical EMR systems is appropriate and monitored. Meets TAC 202 compliance requirements.
RGV	Clinical Research-Radiation Safety	ASCF	RGV26ASCF1350	Institutional Review Board (IRB) Audit - Carryforward from FY2025	100	High	Research	Evaluate key activities of the IRB in the protection of human subjects in research.
RGV	Ensure salary administration forms are processed accurate and timely	ASCF	RGV26ASCF1535	HR Portal Audit (formerly Change in Personnel Action Form (cPAF)). Carryforward from FY 2025.	0	Low	Human Resources	Carryforward from FY 2025. Assess the effectiveness of the system design and internal controls of the human resources electronic Personnel Action Form (ePAF) system, now the HR Portal.
RGV	Compliance with the Department of Education Clery requirements.	ASCF	RGV26ASCF1536	Clery Audit Carryforward from FY2025	50	High	Risk Management & Compliance	Carryforward from FY 2025. Evaluate accuracy of Clery Reporting and Access to Clery information in ARMS.
RGV	Efficient and effective competitive procurement processes	ASCF	RGV26ASCF1537	IT Governance/Procurement Audit Carryforward from FY2025	0	Medium	Information Technology	Carryforward from FY 2025. Evaluate Procurement Office's role in the IT Governance process in relation to the procurement of software. Meets requirements for TAC 202.76
RGV	Grants Accounting-Process cash draw-downs for federal awards via electronic payment systems	ASCF	RGV26ASCF1538	Grants Drawdown Audit Carryforward from FY2025	0	Medium	Research	Carryforwared from FY 2025. Evaluate segregation of duties related to grant draw downs.
RGV	Established MSRDP administrative processes	ASCF	RGV26ASCF1539	Charge Description Master Audit Carryforward from FY2025	100	High	Patient Care Operations	Carryforward from FY 2025. Assess the effectiveness of controls related to the monitoring and maintenance of the Charge Description Master. This risk-based audit is part of the MSRDP.
RGV	Campus	ASCF	RGV26ASCF1540	NCAA Financial Aid Compliance Audit Carryforward from FY2025	50	Medium	Athletics	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.
RGV	3 - IT Operations	ASCF	RGV26ASCF1541	Business Continuity Planning/Disaster Recovery Audit Carryforward from FY2025	150	High	Enterprise Activities	Determine whether Business Continuity Planning is effective to resume business operations timely in the event of a disaster.
RGV	Academics	ASCF	RGV26ASCF1542	Dept. of Human Development & School Services Audit Carryforward from FY2025	75	High	Finance	Evaluate the internal controls over Human Development and School Services regarding the control environment, segregation of duties, approvals and authorizations, and monitoring, to provide reasonable assurance that existing internal controls are adequate.
RGV	Generic Objective at Risk - Advisory	AD	RGV26AD1250	Institutional Committee Meetings and Adhoc Workgroups	200	NA	NA	Attend campus committee meeting and other meetings in an advisory capacity (i.e., Executive Compliance Committee, Handbook of Operating Procedures Committee, Endowment Compliance Commitee, Research Security Governance
RGV	Generic Objective at Risk - Advisory	AD	RGV26AD1252	Education, Training and Advice to Institutional Departments	450	NA	NA	Provide internal controls training and/or assistance to institutional support offices and UTRGV supervisors, cost/project center reviewers.
RGV	Generic Objective at Risk - Advisory	AD	RGV26AD1253	Executive Leadership Meeting and Others	150	NA	NA	Attend standing or impromptu meetings with Executive Leadership and Management.
RGV	Clinical Research-Billing Compliance	AD	RGV26AD1323	Clinical Trials Billing Consulting	400	Critical	Research	Assess the effectiveness of controls for clinical trials billings process. Planned Co-Source.

The University of Texas Rio Grande Valley
FY 2026 Annual Audit Plan

Institution	Objective at Risk	Audit Plan Category	Engagement Code	Engagement Title	Budgeted Hours	Engagement Risk Ranking	Primary Taxonomy	Engagement Objective
RGV	Research - Centralized Services/Charge Centers	AD	RGV26AD1331	Research Core Facilities Consulting	250	High	Research	Provide assistance to research management in establishing research core facilities.
RGV	Provide efficient, responsive and cost effective travel related services.	AD	RGV26AD1359	Travel & Entertainment Expenses Data Analysis	125	Critical	Finance	Utilize PowerBi to analyze travel and entertainment expenses for compliance with policy.
RGV	Compliance with TEC 51.3525	AD	RGV26AD1543	TEC 51.3525 Advisory Services	200	High	Risk Management & Compliance	Review UTRGVs compliance with TEC 51.3525, focusing on the use of state appropriations for FY 2025.
RGV	Human Resources	ADCF	RGV26ADCF1534	Onboarding and Key/Card Process Consulting - Carryforward from FY2025	100	High	Human Resources	Evaluate the onboarding process for faculty and key/card access process.
RGV	Provide innovative and dynamic processes to maximize opportunity and mitigate the business	RQ	RGV26RQ1325	FY 2025 Financial Audit - Interim	6	Low	Finance	Assist External Auditors in FY2025 UT System wide AFR audit interim work.
RGV	Provide innovative and dynamic processes to maximize opportunity and mitigate the business	RQ	RGV26RQ1326	FY 2025 Financial Audit - Final	9	Low	Finance	Assist External Auditors in FY2025 UT System wide AFR audit final work.
RGV	Contract Management - Contract Administrators	RQ	RGV26RQ1327	TEC 51.9337 Compliance Assessment Audit	20	Low	Finance	Annual assessment that UTRGV has adopted the rules and policies required by 51.9337.
RGV	Generic Objective at Risk - Required	RQ	RGV26RQ1421	Audits/Reviews by External Agencies	75	NA	NA	Assistance to external agencies auditing UTRGV such as the Statewide Single Audit, Sponsored Program Reviews, NCAA AUP, etc.
RGV	Generic Objective at Risk - Investigations	IV	RGV26IV1206	Investigations Reserve	250	NA	NA	Investigations of fraud resulting from hotline and other sources.
RGV	Generic Objective at Risk - Follow Up	FL	RGV26FL1207	1st Quarter Follow Up	50	NA	NA	Follow up on engagement recommendations during the 1st Quarter of FY 2026 and reported to the Institutional Audit Committee.
RGV	Generic Objective at Risk - Follow Up	FL	RGV26FL1208	2nd Quarter Follow Up	50	NA	NA	Follow up on engagement recommendations during the 2nd Quarter of FY 2026 and reported to the Institutional Audit Committee.
RGV	Generic Objective at Risk - Follow Up	FL	RGV26FL1209	3rd Quarter Follow Up	50	NA	NA	Follow up on engagement recommendations during the 3rd Quarter of FY 2026 and reported to the Institutional Audit Committee.
RGV	Generic Objective at Risk - Follow Up	FL	RGV26FL1211	4th Quarter Follow Up	50	NA	NA	Follow up on engagement recommendations during the 4th Quarter of FY 2026 and reported to the Institutional Audit Committee.
RGV	Generic Objective at Risk - Operations	OP	RGV26OP1241	Annual Audit Plan and Risk Assessments	450	NA	NA	Conduct risk assessments capturing institutional risks and develop FY 2027 annual audit plan based on critical and high risks.
RGV	Generic Objective at Risk - Operations	OP	RGV26OP1242	Internal Quality Assurance Review	100	NA	NA	Perform periodic internal quality assessments as required by the Global Internal Audit Standards, includes preparation for the next external quality assurance review.
RGV	Generic Objective at Risk - Operations	OP	RGV26OP1243	Institutional Audit Committee Meeting	250	NA	NA	Prepare agenda and participation in the Internal Audit Committee Meetings.

The University of Texas Rio Grande Valley
FY 2026 Annual Audit Plan

Institution	Objective at Risk	Audit Plan Category	Engagement Code	Engagement Title	Budgeted Hours	Engagement Risk Ranking	Primary Taxonomy	Engagement Objective
RGV	Generic Objective at Risk - Operations	OP	RGV26OP1244	Annual Internal Audit Report	50	NA	NA	Prepare state required FY 2025 annual internal auditor's report. Due: November 1, 2025.
RGV	Generic Objective at Risk - Operations	OP	RGV26OP1245	Development & Maintenance of Technologies	200	NA	NA	Maintenance of audit program templates in eCase, includes eCase Champions meetings and reporting of technical issues. Also includes other technologies such as data analytics software.
RGV	Generic Objective at Risk - Operations	OP	RGV26OP1246	CAE & Director Audit Management	300	NA	NA	Management of Audit Activity including development, hiring, promoting department, includes CAEs time spent engaging with staff in Brownsville.
RGV	Generic Objective at Risk - Operations	OP	RGV26OP1247	Staff Meetings	300	NA	NA	Monthly in-person and biweekly staff meetings to discuss updates/status of multiple projects, includes travel time between RGV locations.
RGV	Generic Objective at Risk - Operations	OP	RGV26OP1248	UT System Audit Meetings and Reporting	100	NA	NA	CAE biweekly meetings and monthly meetings as well as reporting requests.
RGV	Generic Objective at Risk - Initiatives & Education	IE	RGV26IE1232	UT System Strategic Initiatives	43	NA	NA	Participation in System Audit Office Strategic Initiatives.
RGV	Generic Objective at Risk - Initiatives & Education	IE	RGV26IE1233	Professional Development	800	NA	NA	Training for professional staff, such as continuing professional education (CPE) from licensed providers, UTRGV mandated training, and other non-CPE training, including travel time.
RGV	Generic Objective at Risk - Initiatives & Education	IE	RGV26IE1234	UTRGV & Internal Audit Office Organization and Strategic Initiatives	100	NA	NA	UTRGV strategic initiatives as well as assessing internal audit strategic plan outcomes and making necessary adjustment to tactical plan based on assessment. This includes updating internal audit manual and procedures.
RGV	Generic Objective at Risk - Initiatives & Education	IE	RGV26IE1235	Internal Auditing Education Partnership (IAEP) Program	50	NA	NA	Providing assistance to the Robert C. Vackar College of Business & Entrepreneurship School of Accountancy with the IAEP program.
RGV	Generic Objective at Risk - Reserve	XX	RGV26XX1249	Unanticipated Projects Reserve	0	NA	NA	Unanticipated projects and management requests.
				Total Budgeted Hours	**10453**			