

**The University of Texas Rio Grande Valley
FY 2022 Annual Audit Plan**

FY 2022 Audit Plan	Budget	Percent of Total	General Objective/Description
Assurance Engagements			
FY21 Carryforward - Cloud/3rd Party Security Management	100		Identify and review cloud hosting solutions/systems being utilized by the institution and ensure appropriate security controls are in place. Meets TAC 202 requirements.
FY21 Carryforward - ePHI Audit	100		Determine whether all Protected Health Information has been identified and appropriately safeguarded.
UTS 142.1 - Monitoring Plan & Account Reconciliations Audit	100		Perform audit of UTRGV's Monitoring Plan, including sub certifications and assertions on segregation of duties and account reconciliations for FY 2021.
Conflict of Interest Audit	250		Assess the effectiveness of controls for ensuring the identification, communication, and management of conflicts of interest.
Cost Transfers Audit	250		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.
Patch Management Audit	300		Review controls over timely patching of workstations, servers and other IT infrastructure equipment. Meets requirements for TAC 202
Denials Management Audit	250		Evaluate process for identifying, classifying, tracking and resolving denials.
Payment Card Industry Data Security Standards (PCI) Audit	300		Evaluate payment card controls in accordance with data security standards. Meets TAC 202 requirements.
UT Health RGV Orthopedics & Sports Medicine Audit (Weslaco)	300		Efficiency and effectiveness of front end revenue processes as well as review of internal controls of clinical operations.
UT Health RGV Behavioral Health Audit (Harlingen)	300		Efficiency and effectiveness of front end revenue processes as well as review of internal controls of clinical operations.
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.
School of Medicine IT 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.
Change in Personnel Action Form Audit	300		Evaluate whether current CPAF system addresses needs of a growing and complex institution.
Assurance Engagements Subtotal	3450	35.2%	
Advisory and Consulting Engagements			
Data Analytics - Research Expenditures	250		Consulting: Develop a tool to evaluate research expenditures for monitoring use by the Research Administration Office.
Data Analytics - Cost of Attendance	50		Consulting: Provide Financial Aid Office with periodic exception cost of attendance reports to monitor compliance with federal requirements
Data Analytics - Procurement and Travel Cards	150		Consulting: Provide Procurement & Travel Offices with monthly exception reports on card activity.

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Data Analytics - Enrollment Reporting	50		Consulting: Provide Registrar with periodic exception enrollment reports to monitor compliance with federal requirements
Institutional Committee Meetings and Adhoc Workgroups	300		Advisory: Attend campus committee meetings and other meetings with management.
Education, Training and Advice to 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	1400	14.3%	
Required Engagements			
NCAA Agreed Upon Procedures	350		Perform the required annual NCAA Agreed Upon Procedures for FY 2021.
Joint Admission Medical Program - School of Medicine	150		Provide assurance on the appropriateness of Program expenditures in accordance with JAMP guidelines
McAllen Family Practice Residency Program Audit	100		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	100		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.
Knapp Family Practice Residency Program Audit	100		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.
Benefits Proportionality Audit	200		Legislative mandate to review the university's salary expenditures and associated employee benefits funded through the State of Texas general revenue appropriation to ensure compliance with the General Appropriations Act. FY 2020 & 2021.
FY 2021 Financial Audit - Final	20		Required assistance to Deloitte for FY 2021 UT System wide AFR audit final work.
FY 2022 Financial Audit - Interim	10		Required assistance to Deloitte for FY 2022 UT System wide AFR audit interim work.
Audits/Reviews by External Agencies	100		Assistance to external agencies auditing UTRGV, such as the State wide Single Audit, Sponsored Program Reviews, etc.
TEC 51.9337 Compliance Assessment Audit	100		Annual assessment that UTRGV has adopted the rules and policies required by Senate Bill 20.
Required Engagements Subtotal	1230	12.5%	
Investigations			
Reserve Hours for Investigations	300		Reserve for investigations.
Investigations Subtotal	300	3.1%	
Reserve			
Reserve Hours for Unanticipated Projects	500		Reserve for unanticipated projects.
Reserve Subtotal	500	5.1%	
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 and reporting requests.

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Annual Audit Plan and Risk Assessments	350		Conduct risk assessments capturing critical and high risks and prepare annual audit plan for FY 2023.
Internal Quality Assurance Review	125		CAE to perform periodic internal quality assessments, includes follow up on EQAR.
Internal Audit Committee Meetings	250		Prepare and conduct Internal Audit Committee meetings, including meeting with external members.
Annual Internal Audit Report	100		Prepare FY 2021 Annual Internal Auditor's Report. State requirement; Due November 1, 2021
Development/Maintenance of Technologies	100		Maintain audit program libraries and templates and address technical issues.
Management of Audit Activity	700		Staff meetings to discuss updates/status of multiple audit projects, includes travel time between campuses.
Development - Operations Subtotal	1725	17.6%	
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	700		Training for professional staff, includes CPE, non CPE and travel time.
Internal Audit Office Organization and Strategic Initiatives	100		Updating internal audit manual and procedures, finalize internal audit strategic plan and continue implementing external quality assurance review recommendations.
Professional Organizations	100		Staff's participation in professional organizations.
Development - Initiatives and Education Subtotal	1000	10.2%	
Total Budgeted Hours	9805	100.0%	