FY 2025 Audit Plan	Budget	Percent of Total	Risk	Primary Taxonomy	General Objective/Description
Assurance Engagements					
NCAA Recruiting Compliance Audit	300		High	Athletics	Determine whether policies and procedures are in place to adhere to NCAA recruitment legislation
UT Health Clinics-Privacy Audit	400		High	Revenue Cycle - Medical Services	Determine if reasonable safeguards are in place to minimize the incidental use or disclosure of PHI. We will evaluate four to five clinics.
Clinical Trials Billings Audit	300		Critical	Research	Assess the effectiveness of controls for clinical trials billings process.
Charge Description Master Audit	300		High	Patient Care Operations	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.
EPIC Provisioning Access Management Audit	400		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 202.76 requirements
Interdepartmental Transfers/Service Centers Audit	350		High	Research	Evaluate the appropriate use of the interdepartmental transfer and service center processes.
Institutional Review Board (IRB) Audit	300		High	Research	Evaluate key activities of the IRB in the protection of human subjects in research.
Business Continuity Planning/Disaster Recovery Audit	300		High	Enterprise Activities	Determine whether Business Continuity Planning is effective to resume business operations timely in the event of a disaster.
Termination & Transfer of Employees Audit	350		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.
Environmental Health & Safety Audit	400		Critical	Risk Management & Compliance	Evaluate the effectiveness of procedures in place to comply with regulatory requirements.
School of Medicine PeopleSoft Inventory Mgmt System	300		High	Information Technology	Evaluate whether appropriate controls are in place to effectively account for School of Medicine's assets with the transition to PeopleSoft's Inventory Module.
CARRYFORWARDS:					

FY 2025 Audit Plan	Budget	Percent of Total	Risk	Primary Taxonomy	General Objective/Description
NCAA Financial Aid Compliance Audit	150		Medium	Athletics	Carryforward - 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.
Clery Audit	25		High	Risk Management & Compliance	Carryforward - evaluate accuracy of Clery Reporting and Access to Clery information in ARMS
Staffing Audit	25		Low	Human Resources	Carryforward - evaluate whether areas of the institution are aware of familial relationships and are monitoring and managing them
UT Health Cosmetic Surgery Clinic Audit	30		High	Revenue Cycle - Medical Services	Assess efficiency and effectiveness of front end revenue processes as well as internal controls over clinical operations.
UT Health RGV Surgical Clinic	100		High	Revenue Cycle - Medical Services	Assess efficiency and effectiveness of front end revenue processes as well as internal controls over clinical operations.
CPAF Audit	5		Low	Human Resources	Evaluate whether current CPAF system addresses needs of a growing and complex institution.
Grant Drawdown Audit	30		Medium	Research	Evaluate segregation of duties related to grant draw downs.
IT Governance/Procurement Audit	125		Medium	Information Technology	Evaluate Procurement Office's role in the IT Governance process in relation to the procurement of software. Meets requirements for TAC 202.76
Assurance Engagements Subtotal	**4190**	**40.5%**			
Advisory Engagements					
Institutional Committee Meetings and Adhoc Workgroups	350		N/A	N/A	Advisory: Attend campus committee meetings and other meetings with management.
Education, Training and Advice to Institutional Departments	450		N/A	N/A	Education: Provide internal controls training or assistance to institutional support offices and UTRGV supervisors, cost/project center reviewers.
Executive Leadership Meetings and Others	200		N/A	N/A	Advisory: Meetings with Executive Leadership and Others.
CARRYFORWARDS:					
AIM Expenditures	300		Medium	Research	Carryforward - assist Research Division with ensuring sample of restricted research expenditures align with THECB Standards and Accounting Methods (SAMs) requirements.

The University of Texas Rio Grande Valley

FY 2025 Annual Audit Plan

FY 2025 Audit Plan	Budget	Percent of Total	Risk	Primary Taxonomy	General Objective/Description
Advisory Engagements Subtotals	**1300**	**12.5%**			
Required Engagements					
NCAA Agreed Upon Procedures	40		Low	Athletics	Assist UT System Audit in the performance of the required annual NCAA Agreed Upon Procedures for FY2023.
JAMP (Academic)	150		Medium	Finance	To provide assurance that UTRGV Academic JAMP followed JAMP Agreement requirements and the JAMP Expenditure Guidelines.
McAllen Family Practice Residency Program Audit	125		Low	Research	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	Research	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.
Nursing Shortage Reduction Program Grant Audit	200		Medium	Research	Determine whether funds expended in compliance with allowable award expenditures, per 19 Texas Administrative Code §22.508(c)
FY 2024 Financial Audit-Final	9		Low	Finance	Assist External Auditors in FY2024 UT System wide AFR audit final work.
FY 2024 Financial Audit-Interim	6		Low	Finance	Assist External Auditors in FY2025 UT System wide AFR audit interim work.
Audits/Reviews by External Agencies	50		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	26		Low	Finance	Annual assessment that UTRGV has adopted the rules and policies required by Senate Bill 20.
Required Engagements Subtotals	**731**	**7.0%**			
Investigations					
Reserve Hours for Investigations	200		N/A	N/A	Reserve for Investigations
Investigations Subtotals	**200**	**1.9%**			
Reserve					
Reserve Hours for Unancipated Projects	200		N/A	N/A	Reserve for unanticipated projects and management requests
Reserve Subtotals	**200**	**1.9%**			
Follow-Up					

FY 2025 Audit Plan	Budget	Percent of Total	Risk	Primary Taxonomy	General Objective/Description
1st Quarter	50		N/A	N/A	Follow up on all recommendations.
2nd Quarter	50		N/A	N/A	Follow up on all recommendations.
3rd Quarter	50		N/A	N/A	Follow up on all recommendations.
4th Quarter	200		N/A	N/A	Follow up on all recommendations. Additional FU procedures for TEC 51.3525
Follow-Up Subtotals	**350**	**3.4%**			
Development-Operations					
UT System Meetings and Reporting	100		N/A	N/A	CAE weekly meetings and reporting requests.
Annual Audit Plan and Risk Assessments	500		N/A	N/A	Conduct risk assessments capturing critical and high risks and prepare annual audit plan for FY2025, includes risk assessments at the College/Schools level.
Internal Quality Assurance Review	100		N/A	N/A	CAE to perform periodic internal quality assessments.
Internal Audit Committee Meetings	300		N/A	N/A	Prepare and conduct Internal Audit Committee meetings, including meeting with external members.
Annual Internal Audit Report	50		N/A	N/A	Prepare FY2024 Annual Internal Auditor's Report. State requirement; Due November 1, 2024.
Development/Maintenance of Technologies	450		N/A	N/A	Maintenance of audit program libraries and templates. Address technical issues throughout the year.
Management of Audit Activity	600		N/A	N/A	Staff meetings to discuss updates/status of multiple audit projects, includes travel time between campuses.
Development-Operations Subtotals	**2100**	**20.3%**			
Development-Initiatives and Education					
UT System Audit Office Initiatives	100		N/A	N/A	Staff's participation in System Audit Office Initiatives, includes time related to Audit Management Software.
Professional Development	710		N/A	N/A	Training for professional staff, includes CPE, non CPE and travel time.
New Audit Management System Familiarization	300		N/A	N/A	Staff familiarization with the new audit management software. eCase training & implementation
Internal Audit Office Organization and Strategic Initiatives	100		N/A	N/A	Updating internal audit manual and procedures, evaluate internal audit strategic plan.
Professional Organizations	25		N/A	N/A	Staff's participation in professional organizations.
Internal Auditing Education Partnership Program	38		N/A	N/A	Continue providing assistance to School of Accountancy with program.
Development-Initiatives and Education Subtotals	**1273**	**12.3%**			
Total Budgeted Hours	**10344**	**100%**			