The University of Texas at Tyler
FY 2023 Annual Audit Plan

FY 2023 Audit Plan	Budget	Percent of Total	Risk	Primary Taxonomy	Specialty Audit Used	General Objective/Description
Assurance Engagements						
Controlled Substance Agreements Audit	500		High	Patient Care Operations	N/A	To evaluate the Institution's processes for executing and managing controlled substance agreements in accordance with its new policy post-Epic implementation.
Epic User Access Audit	500		Critical	Information Technology	IT	To review access management controls in EPIC and to determine the appropriateness of access granted to HSC employees and contractors post-implementation. This audit will meet the biennial TAC 202.76 risk-based review of compliance with Texas information security standards.
University Advancement Endowment Distributions Audit	500		Critical	University Development	Data Analytics	To review distributions of endowments on both the Main and HSC campuses for compliance with the requirements of donors.
Procurement Card Audit	450		High	Purchasing/Supply Chain	Data Analytics	To verify compliance with the Procurement Card (ProCard) Program policies and procedures.
Incident Detection and Response Audit (Post-Incident and Response Health Check Review)	400		High	Information Technology	IT	To assess cybersecurity protections and threat response activities intended to guard against both internal and external threats. This audit will meet the biennial TAC 202.76 risk-based review of compliance with Texas information security standards.
Assurance Engagements Subtotal	**2350**	**26.4%**				
Advisory and Consulting Engagements						
Consulting and Advisory Services, Executive Meetings, Meetings with Management, and Specific Management Requests related to Emerging Risks	450		N/A	Governance		To participate in an advisory role on Executive Management meetings, to provide ad hoc consulting and advisory services, and for specific requests on emerging risks.
Institutional Committees, Workgroups, Trainings, and Meetings	400		N/A	Governance		To assist in an advisory role on committees/workgroups at the Institution and provide and/or receive Institutional training as requested.
Consulting and Advisory Services related to any IT/IS Integration Efforts, as needed	400		High	Information Technology	IT	To assist in an advisory role for any projects related to IT/IS integration efforts.

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UTHSCT & UT Health East Texas Clinical Operations Management Agreement (COMA) Review	100		Medium	Governance		To perform an annual review of UTHET's performance under the COMA to evaluate its compliance with the agreed upon Management Parameters.
Data Analytics Program	250		High	Finance	Data Analytics	To develop and deliver reports using data analytics software for Institutional clients as requested such as Procurement Cards, Balance Forwards, Journal Entry Approvals, and Duplicate Vendor/Payments.
Grant Expenditure Procedure Review	150		High	Research		To review controls related to training, processing, and oversight of expenditures for compliance with grant requirements.
University Advancement Endowment Balances Review	200		Critical	University Development	Data Analytics	To review endowment expenditures and balances for compliance with UT System policies.
Cowan Center Review	200		Medium	Auxiliary Services	Data Analytics	To perform a financial analysis consulting review of this auxiliary department per request.
Discovery Science Place Review	150		Medium	Auxiliary Services	Data Analytics	To perform a financial analysis review of this auxiliary department per request.
Advisory and Consulting Engagements Subtotal	**2300**	**25.8%**				
Required Engagements						
State Institution of Higher Education Contracting Assessment	40		High	Purchasing/Supply Chain	N/A	To assess whether the Institution is in compliance with the rules and policies outlined in Texas Education Code § 51.9337, which designates purchasing authority for institutions of higher education as being conditional unless compliance has been met.
Family Medicine Residency Program Grant Audit FYE 8/31/2022	100		N/A	Finance	N/A	To determine if FY 2022 Texas Higher Education Coordinating Board funds awarded to the UTHSCT Family Medicine Residency Program under the State Grant Agreement have been appropriately expended as required by program guidelines.

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Financial Statement Audit Assistance	40		N/A	Finance	N/A	To assist the external audit firm with both the final audit procedures for the UTT FY 2022 financial statement audit and interim procedures for the UTT FY 2023 financial statement audit, as part of the consolidated audit of the UT System financial statements.
CPRIT Grant External Audit (assistance to management)	30		N/A	Finance	N/A	To assist management with the external audit of the Institution's CPRIT (Cancer Prevention Research Institute of Texas) grant audit.
Required Engagements Subtotal	**210**	**2.4%**				
Investigations						
Investigations	200					To provide investigative assistance to the Institution as needed.
Investigations Subtotal	**200**	**2.2%**				
Reserve						
Reserve for Ad-Hoc Engagements	350					Hours reserved for any consulting projects as requested by management, unanticipated audits, or other activities that may arise during the fiscal year.
Reserve Subtotal	**350**	**3.9%**				
Follow-Up						
Implementation Status Tracking	300					Follow-up procedures to be conducted to verify the implementation status of past recommendations made.
Follow-Up Subtotal	**300**	**3.4%**				
Development - Operations						
Annual Risk Assessment and Audit Plan	400					To facilitate the annual risk assessment process and prepare the resulting audit plan.
Institutional Audit Committee	450					To prepare for Institutional Audit Committee meetings, attend meetings, prepare minutes and summaries, and engage with current and prospective External Members of the Committee.
Quality Initiatives	450					To perform quality assurance and improvement activities, in accordance with IIA Standard 1311 - Internal Assessments, which will include an external quality assessment review.

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External Reporting/Requests	200					To prepare reports and fulfill information requests required by UT System, the State Auditor's Office, and other external agencies as needed.
Audit Management Software, IT Support, and Website Maintenance	200					To maintain/upgrade Audit Management Software and other IT needs.
Staff Meetings	350					Regular update meetings for planning and review of upcoming/current audit projects.
CAE Update/Collaborative Meetings	140					Recurring meetings set with UT Health CAEs, with UT Academic CAEs, and with the Ardent CAE. Each of these meetings are set to discuss current audits, emerging risks, best business practices, initiatives, etc.
Development - Operations Subtotal	**2190**	**24.6%**				
Development - Initiatives and Education						
System Audit Office Initiatives	250					To participate in UTS quality improvement workgroup initiatives and Audit Council meetings.
Professional Organization/Association Participation	300					To participate in work groups, committees, monthly luncheons, etc., for involved professional organizations.
Individual Continuing Professional Education (CPE)	350					To expand the skillset of the department through continuing education as well as meeting CPE requirements for certifications, including travel time.
Audit Software implementation	100					Implementation and training of new audit software.
Development - Initiatives and Education Subtotal	**1000**	**11.2%**				
Total Budgeted Hours	**8900**	**100.0%**				