

ANNUAL REPORT ON

INTERNAL AUDIT ACTIVITY

FOR

**THE UNIVERSITY OF TEXAS HEALTH SCIENCE CENTER
AT SAN ANTONIO**

FISCAL YEAR 2004

FY 2004 Annual Internal Audit Report

Purpose of the Annual Report: To provide information on the benefits and effectiveness of the internal audit function. In addition, the annual report assists central oversight agencies in their work planning and coordinating efforts.

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I. Internal Audit Plan for Fiscal Year 2004

Audit Areas	FY 2004 Accomplishment of Plan
Key Financial and Operating	
Cash & Investments	Completed
Procurement & Accounts Payable	Completed
Capital Assets	Completed
MSRDP/DSRDP Financial Review for FY 2004	Rescheduled to FY 2005
Financial Reporting	In Progress – carried forward (1)
Family Practice Residency Program	Completed
Institutional Compliance	
Endowments	Completed
Family Medical Leave Act	Completed. Added to the plan.
HIPAA Privacy Standards	Rescheduled to FY 2005
Information Technology	
IT Vulnerability Action Plan Follow-up	Completed
Information Security Program	In Progress – carried forward (1)
Financial - Internal Controls	Completed
Core Business Processes	
Performance Measures	Removed from plan.
MSRDP Collections	Rescheduled to FY 2005
Facilities Management - Renovations	Rescheduled to FY 2005
Laredo Campus Funding	Completed
Change in Management	
Dean of Nursing School	Completed. Added to the plan.
Library	Completed. Added to the plan
Follow-Up	
Willed Body Program Follow-Up	Completed
	Completed. Added to the plan.
Audit Projects	
Carryforward audits from FY 2003 audit plan:	
MSRDP/DSRDP Financial Review for FY 2003	Completed
General Controls Review	Completed
Patient Care - Patient Billing & Accounts Receivable	Completed
UT System Requests	Completed
A-133 Federal research expenditures (KPMG – Statewide Audit)	Completed
Other external audit support	Completed
SAO – IT Research Security Audit	Completed
Special Requests – Medicine – Travel and Consulting	In Progress – carried forward (1)
Consulting Projects	
Financial Special Requests – Consulting	Completed
Compliance Special Requests – Consulting	Completed
Research Compliance – Time and Effort Reporting	Completed
Information Technology Special Requests - Consulting	Completed
Core Business Special Requests – Consulting	Completed
Other Projects	
Annual Report	Completed
Audit Plan	Completed
Internal Audit Committee	Completed
Investigations	Completed
Reserve for other Special Requests	Completed

(1) Completed in first quarter FY 2005

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II. External Quality Assurance Review (Peer Review)

University of Texas Health Science Center
at San Antonio

Quality Assurance Review
For
The Internal Audit Department

April 4, 2002

Performed by:

Robert F. Rubel, Jr., CPA, CIA, CISA
Director of Internal Audit
University of Texas Southwestern Medical Center at Dallas

Sandra G. Neidhart, CPA, CIA
Manager of System Audits
University of Texas System Administration

Sandy Jansen, CIA
Assistant Director, Internal Audit and Consulting
Texas Tech University System

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April 4, 2002

Francisco G. Cigarroa, M.D.
President
University of Texas Health Science Center at San Antonio
7703 Floyd Curl Drive
San Antonio, TX 78229-3900

Dear Dr. Cigarroa:

At your request, we have conducted a quality assurance review of your Internal Audit Department. We reviewed for compliance with The Institute of Internal Auditors' *Standards for the Professional Practice of Internal Auditing* in effect for the period, and based our review on the Association of College and University Auditor's *Quality Assurance Review Handbook*.

The review was performed by persons independent of your Internal Audit Department and covered audit work performed during the period from September 1, 1999 through August 31, 2001. The last day of our fieldwork was April 4, 2002. The scope of the review was restricted to reviewing selected documents, reviewing Internal Audit reports issued during the review period, conducting a survey, reviewing the work papers of a sample of audit projects, interviewing key University personnel, and interviewing Internal Audit Department staff.

Based on the scope of our review, we determined the Internal Audit Department did comply, on an overall basis, with all five *IIA Standards* for Independence, Professional Proficiency, Scope of Work, Performance of Audit Work, and Management of the Internal Audit Department.

The attached report provides additional information with recommendations that, we believe, will further enhance the efficiency and effectiveness of your internal audit function. Included within the text of the report is a management response from the Director of Internal Audit.

We appreciate the cooperation and assistance provided to us throughout the course of our review. All individuals interviewed offered candid and constructive comments. Please let us know if you would like us to review with you further details pertaining to any of the information in the report.

Sincerely,

Robert Rubel
Review Team Leader

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University of Texas Health Science Center at San Antonio
Internal Audit Department Quality Assurance Review

INTRODUCTION

The *Standards for the Professional Practice of Internal Auditing*, issued by The Institute of Internal Auditors (IIA), require Internal Audit departments to develop and maintain a quality assurance program to ensure the quality and credibility of their work. (See Appendix A for a complete set of the *IIA Standards*.) According to the IIA, a comprehensive quality assurance program includes the following elements:

- Ongoing supervision of internal audits,
- Periodic internal reviews of the work of the Internal Audit Department, and
- Periodic external quality assurance reviews of the work of the Internal Audit Department.

This report presents the results of a quality assurance review covering the Health Science Center's Internal Audit Department activities for the period September 1, 1999 through August 31, 2001. The review was performed by Robert Rubel, Director of Internal Audit, University of Texas Southwestern Medical Center at Dallas; Sandra Neidhart, Manager of System Audits, University of Texas System Administration; and Sandy Jansen, Assistant Director of Internal Audit and Consulting, Texas Tech University System.

OBJECTIVES

The primary objective of this review was to determine whether the Internal Audit Department was in compliance with the *IIA Standards* and the Texas Internal Audit Act, which requires a periodic comprehensive external quality assurance review. A secondary objective was to foster the sharing of experiences, ideas, and approaches with managers of other Internal Audit departments, in order to provide additional recommendations for improving the internal audit function at the Health Science Center.

SCOPE

The scope of our review was limited by the allotted time of the external reviewers. We allocated 8 hours of advance preparation, 2.5 days on site, and 10 hours of post review report preparation and finalization. The scope of our review included, but was not limited to the following:

- Reviewing the general information and requested background documents received from the Internal Audit Department.
- Administering a survey to 45 department managers from departments or functions that were audited during the period under review.
- Interviewing selected senior management officials, the chair of the audit committee, all members of Internal Audit staff, and the Director.
- Selecting and examining the work papers of six representative audit projects completed during the period under review.

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CONFERENCES

We held numerous conference calls and in-person meetings with the Director of Internal Audit and other officials throughout the course of our review. As a group, the members of the Quality Assurance Review Team jointly shared our experiences, approaches, and other insights to be considered in further improving the work of the internal audit function and related processes at the Health Science Center.

CONCLUSIONS

Based on the scope of our review, we determined the Internal Audit Department at the Health Science Center:

Did comply, on an overall basis, with the *IIA Standards* for Independence, Professional Proficiency, Scope of Work, Performance of Audit Work, and Management of the Internal Audit Department.

This overall evaluation was derived from our review and separate evaluations of each of the 5 general and 25 specific standards that comprise the *IIA Standards*, and was limited to the scope of our review.

OBSERVATIONS AND RECOMMENDATIONS

Following are the observations of the review team as they relate to the five general *IIA Standards*: Independence, Professional Proficiency, Scope of Work, Performance of Audit Work, and Management of the Internal Auditing Department. For each standard, the team identified the conditions observed and, where appropriate, made recommendations for enhancing the efficiency and effectiveness of the internal audit function.

100. INDEPENDENCE – *Internal Auditors should be independent of the activities they audit.*

Scope and Observations:

We examined the relevant organization charts, audit committee and Internal Audit Department charters; interviewed the audit committee members, the President of the Health Science Center, and reviewed audit committee meeting agendas.

The Internal Audit Department reports to the President who chairs the audit committee. On an annual basis the President evaluates the performance of the Internal Audit Director. The Department's charter, the Department's freedom from operating duties, and regular meetings with the President and the audit committee, all contribute to the independence and objectivity of the internal audit process.

In our opinion, the Internal Audit Department has complied with the *IIA Standards* on Independence.

No Recommendations in this area.

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OBSERVATIONS AND RECOMMENDATIONS (continued)

- 200. PROFESSIONAL PROFICIENCY** – *Internal audits should be performed with proficiency and due professional care.*

Scope and Observations:

We examined the Internal Audit Department organization chart and supporting job descriptions. We interviewed all Internal Audit staff members and reviewed their resumes, backgrounds, performance appraisals, professional development records, and personnel files. We considered the increasing external regulatory demands, competitive healthcare delivery environment, and ever-changing information technology complexities of a leading academic medical center and the set of Internal Audit staff proficiencies and core competencies that must be present for the Department to effectively execute its charter.

Overall, we identified a wide degree of experience among the auditors with strong working knowledge in financial and compliance areas including but not limited to contracts and grants, cash and investments, and various departmental processes. In addition, we noted that the Department has two auditors with a Certified Public Accountant designation; of the remaining five staff members, two have Master level degrees, one has passed parts of the Certified Public Accountant exam and several are studying for the Certified Internal Auditor exam. There are currently no Certified Internal Auditors or Certified Information Systems Auditors on the staff.

In our opinion, the Internal Audit Department has complied with the *IIA Standards* on Professional Proficiency and the staffing is adequate to perform the work that needs to be performed.

Recommendation #1 Section 220 - Knowledge, Skills, and Disciplines. Encourage staff to prepare for and test for the Certified Internal Auditor and Certified Information Systems Auditor examinations.

We recommend the Director continue to encourage staff to prepare and test for the Certified Internal Auditor and/or the Certified Information Systems Auditor examinations. The information gained from studying for these examinations enhances the body of knowledge that is necessary for the professional practice of internal auditing. In addition, formalize development plans for an Information Systems audit position or minimum levels of Information Systems competency for all staff.

Internal Audit Response:

We will encourage staff to test for certifications by purchasing study materials for the staff's use. In addition, we will formalize our plan to obtain the necessary training for a current staff member to gain the knowledge, skills, and disciplines to fill the role of IT auditor. We will also establish minimum IT training requirements for all staff. We expect to formalize these plans by June 30, 2002 and implement the training requirements during FY 2003.

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Internal Audit Department Quality Assurance Review

OBSERVATIONS AND RECOMMENDATIONS (continued)

- 300. SCOPE OF WORK** – *The scope of internal auditing should encompass the examination and evaluation of the adequacy and effectiveness of the organization's system of internal control and the quality of performance in carrying out assigned responsibilities.*

Scope and Observations:

We reviewed the audit risk assessment process, including discussions with senior management, used to prepare the annual audit plans. This planning process defined the audit universe, considered materiality factors, reliance on controls, and changes, etc. The plans were reviewed and approved by the chair of the audit committee and the U.T. System Audit Office. The audit committee periodically reviewed progress of the audit plan.

The internal audit plans for the past two fiscal years have given sufficient coverage to the five key areas specified by the *IIA Standards*: 310 Reliability and Integrity of Information; 320 Compliance with Policies, Plans, Procedures, Laws, and Regulations, and Contracts; 330 Safeguarding of Assets; 340 Economical and Efficient Use of Resources; and 350 Accomplishment of Established Objectives and Goals for Operations or Programs.

In our opinion, the Internal Audit Department has complied with the *IIA Standards* on Scope of Work.

No Recommendations in this area.

- 400. PERFORMANCE OF AUDIT WORK** – *Audit work should include planning the audit, examining and evaluating information, communicating results, and following up.*

Scope and Observations:

We reviewed all Internal Audit reports issued during fiscal years 2000 and 2001. In addition, we selected and reviewed the working papers of six audits that were completed during the period under review.

In our opinion, the Internal Audit Department has complied with the *IIA Standards* on Performance of Audit Work.

No Recommendations in this area.

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Internal Audit Department Quality Assurance Review

OBSERVATIONS AND RECOMMENDATIONS (continued)

- 500. MANAGEMENT OF THE INTERNAL AUDIT DEPARTMENT** – *The Director of Internal Audit should properly manage the Internal Audit Department.*

Scope and Observations:

Review procedures included examination of the Internal Audit Department's formal written charter, audit policies and procedures manual, risk based audit planning process, annual and five year plans, budgets, status reports, time schedules, performance evaluations, supervisory review, and quality assurance programs.

In our opinion, the Internal Audit Department has complied with the *IIA Standards* on Management of the Internal Audit Department.

No Recommendations in this area.

ACKNOWLEDGEMENTS

The team conducting this quality assurance review wishes to thank the Health Sciences Center's President and members of the audit committee, interviewees, survey respondents, and Internal Audit Department members for their cooperation and assistance throughout the course of this review.

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III. List of Audits Completed Showing High-Level Objectives, Observations/Findings, Recommendations, and Status

Report No.	Report Date	Name of Report	High-Level Audit Objective(s)	Observations/ Findings and Recommendations	Current Status	Fiscal Impact/ Other Impact
03-14	February 5, 2004	MSRDP Front-End Billing	To review and evaluate the internal controls over the front-end billing processes in the clinics as related to medical patients.	<p>The authority of the Central Business Office should clearly be defined and functionally implemented.</p> <p>Policies and procedures related to front-end billing activities should be established.</p> <p>Communication with personnel responsible for the front-end billing activities should be improved.</p>	<p>In progress – The Central Business Office is working with the medical departments to restructure management of clinics.</p> <p>In progress – The Central Business Office is developing a standard policies & procedures manual for clinic operations.</p> <p>In progress.</p>	<p>Improve billing for medical services provided. Also, improve customer service for patients.</p>
04-01	December 11, 2003	MSRDP/ DSRDP Financial Review Audit	To determine whether the financial condition of the medical and dental practice plans were fairly presented in the Annual Financial Report, and if the plans complied with UT System policies.	<p>The practice plans maintained the required minimum fund balances.</p> <p>The dental practice plan should report long-term receivables as non-current assets. Also, method for calculation of financial ratios used to measure performance should be improved.</p>	<p>Planned - Management will work on separating non-current from current accounts. Also, management will include departmental financial activity as it relates to the practice plan in the calculation of financial ratios.</p>	<p>Maintain solvency of the medical and dental practice plans.</p>

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Report No.	Report Date	Name of Report	High-Level Audit Objective(s)	Observations/ Findings and Recommendations	Current Status	Fiscal Impact/ Other Impact
04-02	March 18, 2004	Capital Assets	To test the valuation, existence and monitoring of physical assets.	Determined internal controls related to property appear adequate and effective. Also, property and related depreciation was properly recorded and materially reported in the financial statements. Procedures need to be enhanced over proper tagging of inventory items, accuracy of property locations, and classification of inventory items.	Implemented	Reduce the risk for loss, errors, irregularities, and fraud due to inadequate internal controls.
04-03	March 15, 2004	Laredo Campus Extension	To determine whether appropriated funds were properly accounted for and recorded; if educational programs were properly supported by service departments; and whether expenditures were in compliance with institutional policies and state legislative requirements.	Management should improve procedures over monitoring of funds and compliance with expenditure policies and procedures.	Implemented – Management increased accounting staff and implemented new review procedures over funds and expenditures.	Reduce the risk of loss, errors, irregularities, and fraud due to inadequate controls. Reduce the risk of non-compliance with State legislative requirements.
04-04	August 3, 2004	Willed Body Program Follow-Up	To follow-up whether corrective actions to address recommendations made in prior audit of the Willed Body Program was implemented.	Management adequately implemented corrective actions for audit recommendations.		

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Report No.	Report Date	Name of Report	High-Level Audit Objective(s)	Observations/ Findings and Recommendations	Current Status	Fiscal Impact/ Other Impact
04-05	August 10, 2004	Procurement	<p>To review the internal controls and system controls over the procurement process to ensure controls over assets and efficient and effective procedures.</p> <p>To determine if purchases were made in accordance with institutional policy.</p>	<p>Overall, internal controls over the procurement process for safeguarding of assets and maintaining compliance was adequate.</p> <p>Management should ensure vendor records are accurate and procedures should be developed to identify similar types of purchase orders to evaluate for possible university-wide cost savings.</p>	Management agreed with findings and is considering appropriate responses.	Reduce the risk of loss, errors, irregularities, and fraud to due to inadequate controls. Ensure the integrity of the procurement process.
04-06	December 22, 2003	Family Practice Residency Program	To determine whether revenues and expenditures were properly presented in the Annual Financial Report and expenditures were made in accordance with Coordinating Board guidelines.	No discrepancies based on expenditure testing. Expenditures appeared allowable.		

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Report No.	Report Date	Name of Report	High-Level Audit Objective(s)	Observations/ Findings and Recommendations	Current Status	Fiscal Impact/ Other Impact
04-07	June 14, 2004	Cash and Investments	To determine whether cash and investments were properly recorded, controlled and reported.	<p>Management should establish policies and procedures related to the bank reconciliation activity.</p> <p>Management should ensure bank account reconciliations are properly completed, in a timely manner, and properly reviewed.</p> <p>Management should ensure cash amounts on the general ledger and Annual Financial Report are accurate and adequately supported.</p> <p>Also, procedures should be improved for processing of unclaimed property, proper reconciliation of the suspense account, and proper reconciliation of individual endowment balances.</p>	<p>In progress</p> <p>Implemented</p> <p>In progress</p> <p>Implemented</p>	Reduce the risk of loss related to errors in financial transactions.
04-08	March 8, 2004	Institutional Follow-Up Audit	To determine whether corrective actions to address recommendations made in prior audits was implemented.	<p>Adequate corrective action was implemented for thirty-two of thirty-eight prior audit recommendations. Corrective action for six recommendations remained outstanding at the time of the follow-up.</p> <p>Management should implement corrective action as recommended.</p>	<p>Implemented</p>	

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Report No.	Report Date	Name of Report	High-Level Audit Objective(s)	Observations/ Findings and Recommendations	Current Status	Fiscal Impact/ Other Impact
04-09	August 31, 2004	IT Vulnerability Action Plan Follow-Up	To determine whether adequate progress was being made in implementing and monitoring the action plans to address Information System Application Vulnerability.	<p>Adequate progress was made on nineteen of twenty-four action strategies.</p> <p>Management needs to strengthen monitoring procedures and ensure adequate progress is made on the following action strategies: follow-up on specific recommendations related to one area's system, define decentralized backup policies and procedures, develop system administrator training and certification, verify compliance with warning banner policy, and monitor decentralized accounts.</p>	In progress – report recently issued.	Reduce risk of loss of data or computing resources due to sabotage, natural disaster, or other threats.
04-10	July 2, 2004	Endowments	To determine if adequate controls and procedures over assets exist and compliance with institutional policies and procedures and endowment provisions.	<p>The elements of the Endowments Compliance Plan were implemented.</p> <p>Non-compliance issues should be adequately followed-up to ensure a timely resolution.</p> <p>Management should ensure proper recording of endowments, receipt of proper approval of endowment prior to fund utilization, and proper recording of entries and interest income.</p>	Implemented	Reduce the risk of loss, errors, irregularities, and fraud to due to inadequate controls. Ensure proper accounting and utilization of endowment funds.

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Report No.	Report Date	Name of Report	High-Level Audit Objective(s)	Observations/ Findings and Recommendations	Current Status	Fiscal Impact/ Other Impact
04-11	June 21, 2004	Nursing - Internal Control Review	To determine whether internal controls within the School of Nursing were adequate to safeguard assets and ensure compliance with selected institutional policies and procedures.	Internal controls were inadequate over timely completion of account reconciliations, requisition process, handling of deposits, leave accounting, and appropriate use of Faculty Enrichment Program funds. Management should implement procedures to improve controls in these areas.	Implemented.	Reduce the risk of loss, errors, irregularities, and fraud to due to inadequate controls.
04-12	April 9, 2004	Family Medical Leave Act	To review the initiatives associated with the Family Medical Leave Act (FMLA) to determine compliance with federal regulations.	Policies and procedures properly address the federal regulations. Management should ensure departments receive appropriate information and guidance related to FMLA. Management should monitor compliance with institutional procedures and policies related to FMLA.	In progress – Management is revising departmental training and developing a monitoring process.	Reduce risk of non-compliance with federal regulations.
04-13	August 15, 2004	Library – Internal Control Review	To determine whether internal controls within the Library were adequate to safeguard assets and ensure compliance with selected institutional policies and procedures.	Internal controls were inadequate over maintenance of current departmental polices and procedures and desk manuals, cross-training of staff, timely review of account reconciliations, handling of cash receipts and copy cards, and monitoring of Interlibrary Loan financial and collection activities.	Management agreed with findings and is considering appropriate responses.	Reduce the risk of loss, errors, irregularities, and fraud to due to inadequate controls.

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IV. Organizational Chart

Click on .pdf document below to view the University of Texas Health Science Center at San Antonio's organization chart.

The university has an Audit/Compliance Committee that is chaired by the President and meets every quarter.

<http://www.uthscsa.edu/op/orgchartoct2004.pdf>

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V. Report on Other Internal Audit Activities

Activity	Impact
External quality assurance review	Participated in an external quality assurance review of the University of Texas Health Science Center at Houston and University of Texas Medical Branch to provide feedback on compliance with IIA Standards.
Special Projects	Internal Audit Director participated on the UT Sarbanes-Oxley Task Force to assist in development of action plan for the UT Board of Regents to implement the spirit of Sarbanes-Oxley.
Information Technology consulting	Internal Audit personnel participated in several information technology working groups including a committee to implement a new course management system; the PeopleSoft financials stakeholders committee; and the institutional information security council.
Investigative Reviews	Internal Audit conducted five reviews at the request of executive management, the Institutional Compliance Office, UT Police Department and/or UT System. All resulted in improved controls over the areas reviewed.
Institutional Compliance Committee	Internal Audit Director served on the Audit/Compliance Committee to assist in the maintenance of a compliance program for the institution to ensure programs are developed to address institutionally identified risks.
Assistance with External Audits	Internal Audit assisted external auditors in conducting the following audits of the UTHSCSA: SAO A-133 audit; SAO Protection of Research Data audit; HHSC Community Health Initiatives audit; and Comptroller Post Payment audit.
General Consulting & Networking	Other activities included: Over 300 hours of general consulting and training on controls; member of the board of Texas Association of College & University Auditors (TACUA); and member of San Antonio Chief Audit Executives.

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VI. Internal Audit Plan for Fiscal Year 2005

Fiscal Year 2005 Audit Plan

Audit Areas	Priority Budgeted Hours	% of Total
Key Financial and Operating		
<i>System-wide Audits</i>		
External Audit of Financial Statements	1000	
<i>Financial Audits</i>		
Financial Monitoring/Account Reconciliations	200	
Practice Plans Financial Review/Receivables & Allowance	400	
Family Practice Residency Program	40	
<i>Financial Consulting</i>		
Special Requests - Consulting	80	
A-133 Audit support	80	
<i>Financial Carryforward</i>		
04 Financial Reporting	160	
Subtotal	1960	30%
Institutional Compliance		
<i>Compliance Program Audits</i>		
Research – Time & Effort Reporting	200	
Research – Other compliance areas	300	
Infection Control	100	
Family Medical Leave Act	40	
<i>Compliance Consulting</i>		
Special Requests - Consulting	80	
Subtotal	720	10%
Information Technology		
<i>System-wide Audits & IT Audits</i>		
General Controls Follow-Up	200	
PeopleSoft Lab Animals Resources	100	
PeopleSoft Student Admin	100	
HIPAA Security	100	
SAO - IT Research Security Follow-Up	200	
<i>Information Technology Consulting</i>		
Special Requests - Consulting	80	
<i>Information Technology Carryforward</i>		
Information Security Program	200	
Subtotal	980	14%
Core Business Processes		
<i>Core Business Processes Audits</i>		
MSRDP Collections	500	
Facilities Management - Renovations	120	

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Fiscal Year 2005 Audit Plan (con't)

Audit Areas	Priority Budgeted Hours	% of Total
Vice President for Research	350	
Research – Lab Safety	200	
<i>Core Business Consulting</i>		
Special Requests - Consulting	80	
Subtotal	1250	18%
Change in Management		
<i>Change in Management Audits</i>		
Surgery	300	
Subtotal	300	4%
Follow-Up		
MSRDP Front-End Billing	200	
Institutional Follow-up	250	
Subtotal	450	6%
Audit Projects		
Self-Assessment for Quality Assurance Review	200	
Quality Assurance Review	80	
U. T. System Requests	200	
IA Annual Report	40	
Special Requests - Audits	200	
Audit Projects Subtotal	720	
Consulting Projects		
Special Requests - Consulting	100	
Consulting Projects Subtotal	100	
Other Projects		
Audit Plan	100	
Internal Audit Committee	60	
Investigations	200	
Reserve for other Special Requests	100	
Other Projects Subtotal	460	
Projects Total	1280	18%
Total Hours	6490	100%