

22-107 Texas Higher Education Coordinating Board

EXECUTIVE SUMMARY

We have completed our audit of the Family Practice Residency Program Fiscal Year (FY) 2021. This audit was performed at the request of the UTHealth Audit Committee and was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

Background

The Texas Higher Education Coordinating Board (THECB) provides appropriated funds to help operate and maintain Family Practice Residency Programs in Texas. The purpose of these funds is to educate and train family practice residents and encourage them to locate their practices to underserved urban and rural areas of the state, which may ultimately lead to improved medical care for citizens in those areas. The total funding received by the Family Practice Residency Program for FY 2021 was \$196,118. The intent of these funds is to directly support the education and training of 36 full-time family practice residents.

Audit Objectives

Our objective was to provide an opinion regarding revenue and expenditures related to THECB funds awarded during FY 2021 and report on the Family Practice Residency Program FY 2021 Annual Financial Report (AFR).

Scope

The scope period was FY 2021.

Audit Results

Agreement with General Ledger: Auditing and Advisory Services (A&AS) traced amounts reported on the FY 2021 AFR to the general ledger and noted no exceptions.

Capital Expenditures: Our audit work indicated there were no equipment purchases made during FY 2021.

Non-Payroll Expenditures: A&AS reviewed a random sample of five non-payroll expenses paid from these funds during FY 2021 to determine whether they are consistent with the program guidelines/contract provisions and noted no exceptions.

Payroll Expenditures: A&AS reviewed a random sample of five employees paid from these funds during FY 2021 to determine whether the employees worked on the project and noted no exceptions. The individuals paid from the project's funds worked on the project, and their time and effort reports were certified and approved.

Unexpended Funds: A&AS reviewed the treatment of unexpended funds from the prior year and found the Department of Family and Community Medicine had no unexpended funds carried forward from

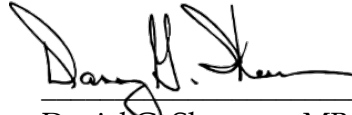
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prior year’s budget to be expended. A&AS reviewed the FY 2021 AFR and noted all funds were expended with no carry forward to the FY2022 budget.

Conclusion

In our opinion, the AFR reported to the THECB fairly represents revenues and expenditures related to FY 2021 THECB award.

We would like to thank the staff and management within the Family & Community Medicine who assisted us during our review.



Daniel G. Sherman, MBA, CPA, CIA
Associate Vice President & Chief Audit Officer

NUMBER OF PRIORITY FINDINGS REPORTED TO UT SYSTEM

None.

MAPPING TO AUDITING & ADVISORY SERVICES FY 2022 RISK ASSESSMENT

Reference	Risk
Required Engagements	Not Applicable - This audit is not risk based. This is an annual audit required by THECB to provide an opinion on revenue and expenditure reporting of program funds.

DATA ANALYTICS UTILIZED

None.

AUDITING & ADVISORY SERVICES ENGAGEMENT TEAM

AVP/CAO - Daniel G. Sherman, MBA, CPA, CIA
Audit Manager - Nathaniel Gruesen, MBA, CIA, CISA, CFE
Auditor Assigned - Ariana Reyna

END OF FIELDWORK DATE

December 1, 2021

ISSUE DATE

December 8, 2021

REPORT DISTRIBUTION

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