
To: Ginny Gomez-Leon, MBA, CPA
Senior Vice President and Chief Financial Officer

From: Mr. John Lazarine, CIA, CISA, CRISC, CDPSE
Associate Vice President, Chief Audit Executive Internal Audit & Consulting Services

Date: November 13, 2025

Subject: Monitoring of Key Financial Controls – UTS 142

Internal Audit and Consulting Services (Internal Audit) has reviewed the Sub-Certification Process and Monitoring of Key Controls at UT Health San Antonio for fiscal year ended August 31, 2025, in accordance with The University of Texas System (UTS) Policy 142 Financial Accounting and Reporting.

Objective and Scope

The primary objective of the audit was to validate the Institutional monitoring plan related to segregation of duties, account reconciliations and financial review and analysis as it pertains to UTS 142. The scope of the audit included the period of September 1, 2024, through August 31, 2025.

The audit was conducted in conformance with the Institute of Internal Auditor's *International Standards for the Professional Practice of Internal Auditing* and *Government Auditing Standards*.

Results

Monitoring Plan - Account Reconciliations and Segregation of Duties

The Monitoring Plan outlines UT Health San Antonio's risk-based process for ensuring Institutional accounts are reconciled and the involvement of the department's senior fiscal administrators. Additionally, the Monitoring Plan calls for ensuring appropriate segregation of duties among transaction processing, approval, and reconciliation responsibilities are adhered. Internal Audit concluded that the components overseen by Business Affairs are functioning as intended and in compliance with UTS 142 requirements.

Opportunities were identified to clarify which components of the Monitoring Plan are overseen by Business Affairs versus other departments (i.e., Office of Sponsored Programs, Human Resources) and to update the policy regarding Internal Audit's involvement in the reconciliation escalation process within the Monitoring Plan.

Sub-Certification

The Monitoring Plan requires each Dean and Vice President (Executive Committee Members) to complete, sign, and submit a Sub-Certification annually to the Chief Financial Officer, attesting that all accounts under their responsibility have been properly reconciled and appropriate segregation of duties are in place. Internal Audit validated that all Executive Committee members submitted their respective sub-certification to Business Affairs.

Conclusion

In general, the internal controls surrounding the execution of the Monitoring Plan and the sub-certification process were in place and operated as intended to ensure compliance with policy UTS 142.

Distribution:

Dr. Taylor Eighmy, President

Andrea Marks, Senior Executive Vice President and Chief Operating Officer

Dr. Francisco Cigarroa, Senior Executive Vice President for Health Affairs & Health System

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