THE UNIVERSITY OF TEXAS MEDICAL BRANCH
Audit Services

The University of Texas Medical Branch
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Audit Report

Willed Body Program

Engagement Number MBG26RQ1413

May 2026

The University of Texas Medical Branch
Audit Services
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Willed Body Program Audit

Engagement Number: MBG26RQ1413

Background

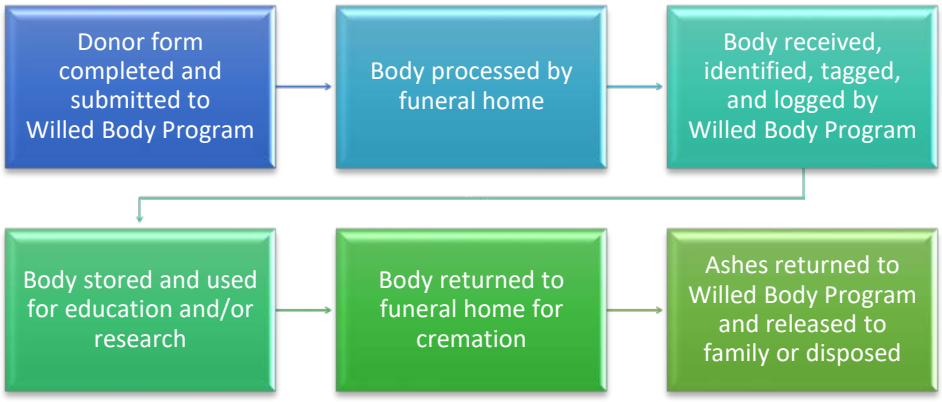
The University of Texas Medical Branch (UTMB) Willed Body Program serves as a vital educational resource to the School of Medicine, School of Health Professions, Graduate School, and Graduate Medical Education, delivering essential anatomy and clinical training to students and faculty. The program is equipped with specialized dissection laboratories, surgical instrumentation, audiovisual systems, anatomical models, and conference facilities.

State regulation and oversight of the Willed Body Program was transferred from the Anatomical Board of the State of Texas (SAB) to the Texas Funeral Service Commission (TFSC) in 2024. Despite the transition, the core regulatory framework and program requirements remain materially the same.

The Willed Body Program is managed by a dedicated team of four individuals. The Program Director, appointed in July 2017, provides leadership and serves as UTMB's primary liaison to the TFSC within the Neurobiology Department. Supporting the Director are three staff members: an Administrative Manager, a Laboratory Technician, and an Autopsy Assistant.

This structure is designed to ensure robust program management, operational efficiency, and compliance with all relevant standards. Internal audits are a crucial component of this framework, facilitating necessary inspections, supporting recertification efforts, and upholding the TFSC's independent oversight.

The lifecycle of a donation is illustrated below:



The program handles approximately 80 donor cases each year. To ensure the respectful and safe handling of all donations, both students and staff receive comprehensive training on established protocols. All educational activities involving donated bodies require prior approval, and the remains must be returned to the program once the activity concludes. For essential mortuary

services, including the preparation and transportation of donated remains, the program maintains a contract with a licensed funeral home.

Objective, Scope, and Methodology

The primary objective of this audit is to determine whether adequate procedures are in place to effectively monitor and control the entire lifecycle of bodies and anatomical specimens, from their receipt to final disposition, as mandated under Texas Administrative Code (TAC) Title 22.

Audit Services evaluated the Willed Body Program's control environment, including examining the oversight of donor-related activities, ensuring alignment with institutional educational objectives, and verifying adherence to ethical standards for the respectful handling of donations. The review methodology included several key procedures:

- Reviewed relevant policies, procedures, and regulatory requirements to ensure alignment with applicable state regulations and internal governance practices.
- Conducted interviews and walkthroughs with program leadership to obtain an understanding of operational processes, oversight responsibilities, and key control activities.
- Verified third-party service provider compliance through review of regulatory databases, contracts, and supporting documentation.
- Evaluated controls over handling, tracking, transfer, and disposition of bodies and specimens and reviewed financial processes for fee management, including calculation, billing, and monitoring.
- Reviewed inspection, audit, and regulatory reporting activities to determine whether required reviews were completed and results were communicated and monitored.
- Assessed controls over facility access by reviewing access reports against personnel listings and verifying completion and tracking of required staff and student training for anatomical specimen handling.

Executive Summary

The UTMB Willed Body Program demonstrates strong commitment to ethical stewardship with clear, respectful communication with donors and their families. Its personnel effectively support institutional educational objectives and enhance medical education and training through the responsible management of cadaveric resources, ensuring all aspects of the donation process are handled with professionalism, integrity, and care.

The audit identified opportunities to enhance documentation, oversight, and reporting, including audit records that did not consistently identify reviewers or reporting lines, the absence of completed Annual Cadaver Procurement and Use Reports for 2024 and 2025, and reliance on manual, paper-based recordkeeping. These conditions could limit accountability, traceability,

and operational efficiency, and increase the risk of errors, incomplete reporting, and potential noncompliance with regulatory and internal requirements.

Detailed Results

Department Level Audit Documentation

The Willed Body Program conducts an annual internal audit where five donor cases are randomly selected and reviewed to assess compliance throughout the donor lifecycle. Our procedures identified that the audit process was effective in maintaining oversight of the program. However, the audit documentation did not formally identify the individual(s) performing the audits or include evidence of formal review and approval, such as names or signatures. The root cause for the absence of documentation stems from the internal audit standard operating procedure not requiring documentation of the audit process. Without clear documentation requirements, there is increased risk that audits may not be executed consistently, and potential compliance issues could go undetected.

Recommendation 001 High – Department Level Audit Documentation:
The Willed Body Program should formally document the internal audit process by clearly designating responsible personnel and maintaining evidence of audit execution and review. Audit records should include the names of the individuals performing the audit, the date completed, documented communication of results through the appropriate chain of command, and evidence of leadership review or approval, such as signatures, to demonstrate accountability, oversight, and consistent application of the audit process.

Management's Response: The Willed Body Program will formalize internal audit documentation by clearly identifying responsible personnel and maintaining standardized records. Audit documentation will include auditor names, completion dates, evidence of results communicated through the appropriate chain of command, and documentation of leadership review or approval (e.g., signatures) to ensure accountability, oversight, and consistent application of the audit process.

Responsible Party: Director, Willed Body Program

Implementation Date: June 1, 2026

Annual Cadaver Procurement and Use Report

Texas Administrative Code §206.7 requires facilities to submit annual reports documenting the procurement, use, and disposition of cadaveric materials. Due to a lack of clear guidance from the TFSC following the transfer of oversight from the SAB, the Willed Body Program did not complete or submit the Annual Cadaver Procurement and Use Reports for 2024 and 2025. Historically, this report has been prepared and submitted in a timely manner to the SAB.

Management should clarify reporting responsibilities under TFSC oversight and implement procedures to ensure timely completion and submission of required reports.

Recommendation 002 Medium – Annual Cadaver Procurement and Use Report: The Willed Body Program should ensure ongoing compliance with Texas Administrative Code §206.7 by maintaining required records and preparing the Annual Cadaver Procurement and Use Report in accordance with regulatory requirements.

Management's Response: The Willed Body Program acknowledges the importance of compliance with Texas Administrative Code §206.7 regarding the preparation and submission of the Annual Cadaver Procurement and Use Report. The Program is actively working to clarify reporting expectations under TFSC oversight. In parallel, a standardized internal process is being implemented to ensure the timely preparation, review, and submission of all required reports. This process includes clearly defined responsibilities, tracking mechanisms, and internal deadlines to support ongoing compliance.

In addition, the Program has requested an inspection by the TFSC to confirm current reporting requirements and expectations. Based on preliminary communication, reporting may transition from a traditional report submission to direct data entry within a TFSC-managed electronic system. The Program will align its processes with the finalized TFSC requirements as soon as they are available and will ensure full compliance moving forward.

Responsible Party: Director, Willed Body Program

Implementation Date: August 30, 2026

Paper-Based Tracking

Cadaver inventory and tracking records are maintained primarily on paper using a binder system. While certain regulatory and operational requirements necessitate the use of paper documentation, reliance on exclusively paper-based records limits accessibility and oversight. Institutional best practices support the use of a secure electronic database, where feasible, to enhance record management, accessibility, consistency, and retention. Management should evaluate the feasibility of implementing an electronic database for inventory-tracking to supplement required paper records and strengthen oversight and recordkeeping practices.

Recommendation 003 Medium – Paper-Based Tracking:
While continuing to maintain required paper records, the Willed Body Program should evaluate the feasibility of implementing an electronic inventory-tracking solution to supplement required paper records and strengthen oversight and recordkeeping practices. The system should include the following:

- Allow scanning and indexing of existing paper records.

- Role based access and audit trails.
- Customizable fields (donor ID, status, documentation received).
- Supported by UTMB Information Technology Services.

Management's Response: The Willed Body Program acknowledges the benefits of enhancing record management and oversight using electronic tracking solutions. While certain regulatory and operational requirements necessitate the continued use of paper-based documentation (as previously demanded by the State Anatomical Board), we agree that supplementing these records with an electronic system could improve accessibility, consistency, and overall efficiency.

The Program will evaluate the feasibility of implementing an electronic inventory tracking solution in collaboration with UTMB Information Technology Services. This evaluation will consider available institutional resources, regulatory requirements, and operational needs, with the goal of identifying a practical and sustainable approach to enhance current recordkeeping practices.

Responsible Party: Director, Willed Body Program

Implementation Date: December 1, 2026

Required Donor Documentation

Regulatory requirements and the Willed Body Program standard operating procedures require donor files to contain complete documentation, including death certificates and cremation permits. Our procedures identified instances where required documentation was missing; specifically, 2 of 25 donor binders reviewed did not contain either a death certificate or a cremation permit. The Willed Body Program management indicated that records associated with these 2 donors processed by their previous funeral home vendor were not fully transferred to the program in accordance with the funeral home contract, even after exhaustive efforts to obtain them from the vendor. As a result, there is an increased risk that additional donor files may be incomplete, limiting compliance with established procedures and hindering traceability and appropriate stewardship of donor remains.

Recommendation 004 Medium – Required Donor Documentation:
The Willed Body Program should conduct a comprehensive review of all donor files processed by the previous funeral home vendor to identify any missing documentation and obtain the necessary records. In addition, a formal control should be implemented to verify all required donor documentation, including death certificates and cremation permits, is obtained and filed prior to finalizing donor binders. Periodic reviews of donors on the received list should also be performed to confirm documentation completeness and ongoing compliance.

Management's Response: The Willed Body Program acknowledges the importance of maintaining complete donor documentation in accordance with regulatory requirements and internal procedures. The identified gaps appear to be associated with records processed during the transition between funeral home vendors, during which documentation may not have been fully transferred or reconciled. These issues were promptly identified by the Willed Body Program, reviewed with administrative staff, and addressed in consultation with the UTMB Legal Office. As a result of these findings, the contract with the previous vendor was terminated.

The Program has conducted a comprehensive review of all donor files associated with the previous vendor to identify any missing documentation. A total of six (6) donor files were identified as incomplete due to missing death certificates. Multiple attempts have been made to obtain these documents; however, these efforts have not been successful to date. The Willed Body Program will continue to pursue all reasonable avenues to obtain and appropriately file the required records.

In addition, a formal control will be implemented to verify that all required donor documentation, including death certificates and cremation permits, is received and filed prior to finalizing donor binders. Periodic internal reviews will also be incorporated to monitor documentation completeness and ensure ongoing compliance with regulatory and institutional requirements.

Responsible Party: Director, Willed Body Program

Implementation Date: May 1, 2026

Conclusion

We greatly appreciate the assistance provided by the Willed Body Program and hope that the information presented in our report is beneficial.

This audit was conducted in conformance with The Institute of Internal Auditors' *Global Internal Audit Standards*. Additionally, we conducted the audit in accordance with Generally Accepted Government Auditing Standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions on our audit objectives.

Observation Ratings

Priority	An issue that, if not addressed timely, has a high probability to directly impact achievement of a strategic or important operational objective of the University as a whole.
High	An issue considered to have a medium to high probability of adverse effects to a significant office or business process or to the University as a whole.
Medium	An issue considered to have a low to medium probability of adverse effects to an office or business process or to the University as a whole.
Low	An issue considered to have minimal probability of adverse effects to an office or business process or to the University as a whole.

Report Date:
May 26, 2026

Report Distribution:
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