



2.4.2 Internal Audit & Consulting Services

Chapter 2 - General	Original Effective Date: April 2000
Section: 2.4 Administrative and Support Departments	Date Last Reviewed: January 2022
Responsible Entity: Chief Audit Executive	Date Last Revised: January 2022

I. Purpose

This policy establishes a framework for the auditing activities at UT Health San Antonio and defines the authority, responsibilities, and scope of the Office of Internal Audit and Consulting Services.

II. Scope

This policy applies to all faculty, staff, students, residents, healthcare providers, researchers, contractors, or any other individual (collectively, Workforce Member, including employees and non-employees).

III. Policy

The Office of Internal Audit & Consulting Services is an independent appraisal function responsible for monitoring the fiscal and administrative operations of the UT Health San Antonio (University). The Office is sanctioned by the Board of Regents' *Rules and Regulations* and the Texas Internal Auditing Act.

The Chief Audit Executive for Internal Audit & Consulting Services reports directly to the President's Office. The functions of the Office are communicated to management through written audit reports of findings, recommendations, opinions, and conclusions.

Audits are performed in compliance with federal and state laws, The University of Texas System and UT Health San Antonio policies and generally accepted auditing standards. While providing management information, audits are intended to provide documentation and constructive critique of operations to auditees.

A. Internal Audit Activities

The Office performs reviews of fiscal and administrative operations of the University, including:

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1. verification of financial data;
2. evaluation of procedures and controls;
3. documentation of fiscal and administrative methodologies;
4. follow-up on significant findings from previous audits;
5. special audits or reviews at the request of the President and management;
6. review of all operational areas for their stewardship of resources and compliance with established policies and procedures;
7. review of internal administrative and accounting controls designed to safeguard resources and ensure compliance with laws and regulations;
8. participation in manual and automated system process design as an advisor on internal controls and operational efficiencies, and;
9. investigation of reported fraud, embezzlement, theft, etc., and recommendation of controls to prevent or detect such occurrences.

Audit projects are scheduled by the Chief Audit Executive utilizing a risk-based methodology and are approved by the University Audit Committee. Through the Chief Audit Executive, the Office staff is authorized to have full, free, and unrestricted access to all property, personnel, records (including medical) and functions at the University.

B. External Financial Audits

The Chief Audit Executive is responsible for coordinating the activities of all external financial audits (e.g. annual financial report, State single audit and audits of financial awards and grants). If a department is contacted by an external audit agency, the agency should be referred to the Chief Audit Executive who will contact the appropriate levels of University management to schedule the external auditor's financial audit engagement. External audits relating to regulatory or compliance matters are the responsibility of the Institutional Compliance and Privacy Office with the final assessment/report being made available to the Chief Audit Executive.

C. Management Advisory Services

In addition, the performance of various audits, the Office provides management advisory services to the University. The Office has staff with experience, knowledge, and training in accounting, business, and administrative functions. Requests for management advisory services should be addressed in writing to the Chief Audit Executive or the President and Senior Executive Vice President/Chief Operating Officer.

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D. Fraud

Any fraud that is detected or suspected must be reported immediately to the Chief Audit Executive who is responsible for coordinating all investigations, both internal and external. See the Handbook of Operating Policies (HOP) [2.5.5](#) Fraud, Abuse and False Claims Act.

Individuals may also report suspected fraud and abuse via the Compliance hotline at 1-877-507-7317, or online at <http://uthscsa.edu/ReportNow> and/or to the State Auditor's Office hotline and website at 1-500-TX-AUDIT, <http://sao.fraud.state.tx.us>.

IV. Definitions

There are no defined terms used in this Policy.

V. Related References

[Regents' Rules and Regulations](#)

VI. Review and Approval History

- A. The approving authority of this policy is the University Executive Committee.
- B. The review frequency cycle is set for three years following the last review date, a time period that is not mandated by regulatory, accreditation, or other authority.

Effective Date	Action Taken	Approved By	Date Approved
4/2000	Policy Origination		
9/2015	Policy Revision		
01/2022	Policy Revision	ICPO	01/05/22