

**The University of Texas Health Science Center at Houston (UTHealth)  
Internal Audit Annual Report for 2020**

**Purpose of the Internal Audit Annual Report:** To provide information on the assurance services, consulting services, and other activities of the internal audit function. In addition, the internal audit annual report assists oversight agencies in their planning and coordination efforts.

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**I. Compliance with Texas Government Code, Section 2102.015: Posting the Internal Audit Plan, Internal Audit Annual Report, and Other Audit Information on the website**

The Internal Audit plan and Internal Audit Annual Report is contained within the Reports to the State section of UTHealth’s web site as required by Texas Government Code, Section 2102.015. An updated report is provided to the web developer who then posts the information no later than one day prior to the due date for submission to the appropriate reporting state agencies.

**II. Internal Audit Plan for Fiscal Year 2020**

<b>Audit Number</b>	<b>FY 2020 Audit Plan Audit / Project</b>	<b>Description</b>	<b>Status</b>	<b>Report Date</b>
<b><i>Financial Audits</i></b>				
20-101	Financial Statements FY 2019 Assurance Work	Controls over transaction testing, analytical review, and other procedures assigned as part of the financial statements assurance audit.	Complete	Report issued by D&T at UT System level
20-102	Financial Statements FY 2020 Assurance Work	Interim work for FY2020 financial statements audit.	Complete	Report issued by D&T at UT System level
20-103	Assist State Auditor’s Office and other external auditors	Provide assistance to the State Auditor’s Office and other external audit functions.	Complete	No report issued
20-114	Review and Validation	Review for compliance with UTS 142.1, Section 6 requiring audits of the monitoring plan. Work will include assessment of compliance based on updated process including use of RPA.	Complete	10/31/2019
<b><i>Operational Audits</i></b>				
20-105	Grant and Contract Financial Controls	Review of processes in the individual schools.	In Progress	
20-112	Clinical Trials Billing	Review of clinical billing trial practices. Performed as follow up to 15-121 Clinical Trials Billing.	Cancelled	
20-113	Visiting Scientists	Review to assess processes for onboarding visiting scientists and protection of IP.	In Progress	
20-116	Benefits Proportionality	Review of appropriation years 2018 and 2019.	In Progress	

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20-118	Inventory Controls	Review controls around high cost drugs and research supplies.	In Progress	
20-119	Conflict of Interest	Review on COI and management plan process.	In Progress	
<b>Carryforward Audits</b>				
19-109	C-Cure Badging System	Review of controls over the C-Cure Badging System.	Complete	06/08/2020
19-112	Call Center	Review of controls around the call center processes.	Complete	06/03/2020
19-116	Student Status	Review of controls around student status updates and compliance with federal guidelines.	Complete	05/26/2020
19-300F	Admissions Process	Review of controls surrounding the admissions process.	Complete	03/12/2020
<b>Compliance Audits</b>				
20-107	Texas Higher Education Coordinating Board Residency Program (THECB)	Provide an opinion on revenue and expenditures reporting on program funds.	Complete	12/13/2019
20-110	Medical School Practice Plan (MSRDP)	Assess compliance with MSRDP process or bylaws. Will be performed based on risk.	Complete	09/01/2020
20-111	Dental School Practice Plan (DSRDP)	Review to assess efficiency and effectiveness of operations at the OralMax clinic.	Cancelled	
20-117	TEA Compliance (CLI)	Report on controls over the security of TEA data.	Complete	03/25/2020
<b>Information Technology Audits</b>				
20-109	SecureStor	Review controls around the application to ensure secure sharing of PHI and other sensitive information.	In Progress	
20-201	Cloud Vendor Risk Assessments	Review IT Security initial and ongoing risk assessments of cloud vendors.	Complete	05/28/2020
20-202	TAC 202	Annual review of Texas Administrative Code 202 – Information Security Standards.	Complete	02/04/2020
20-203	Biomedical Device Maintenance	Environmental/health/safety review of biomedical device maintenance.	In Progress	
20-204	Device Profiling (Network Access Controls)	Review of controls around device profiling project being conducted by Communications Technology.	Cancelled	
20-205	Legacy E.H.R.s	Review security around active legacy E.H.R.s at UTP clinics.	Cancelled	
20-206	School of Public Health (SPH) Data Center	Review general controls over the SPH data center.	Complete	08/31/2020
20-207	Disaster Recovery/Business Continuity	Review disaster recovery planning and testing.	In Progress	
<b>Follow-up Audits</b>				
20-104	Follow-Up	Hours designated to perform periodic follow-up to validate the status of implementing outstanding recommendation.	Complete	09/03/2020

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At the end of FY 2019, the department had three senior auditors leave or change positions, resulting in an unbudgeted vacancy and the need to train two new employees with no previous audit experience. In addition, UTHealth implemented a “One Day a Week Program” effective from May 11, 2020 to August 31, 2020 which required all Central Administration employees (including Auditing and Advisory Services) to take one day off per week. Also, in executing the remainder of the FY 2020 Audit Plan, we prioritized audit work outside of clinical and research areas to avoid negatively impacting operations due to the COVID-19 pandemic. As a result, the following audits were cancelled based upon these factors, as well as other factors:

- Audit 20-105 Grant and Contract Financial Controls (500 budgeted hours), this audit will be included on the FY 2021 Audit Plan.
- Audit 20-111 Dental Service Research and Development Plan (300 budgeted hours), this audit will be included on the FY 2021 Audit Plan.
- Audit 20-112 Clinical Trials Billing (400 budgeted hours), in addition, the process will change significantly with the implementation of Epic. This audit was cancelled without replacement.
- Audit 20-118 Inventory Controls (500 budgeted hours), this audit will be included on the FY 2021 Audit Plan.
- Audit 20-204 Device Profiling (400 budgeted hours), in addition, the process is still maturing and another product is currently being evaluated to improve device visibility. This audit was cancelled without replacement.
- Audit 20-205 Legacy E.H.R.s (500 budgeted hours), in addition, this risk will be addressed in the FY 2021 Audit Plan’s Epic Consulting engagement.

Audit 20-116 Benefits Proportionality (150 budgeted hours) was not completed due to ongoing discussions with the State Comptroller regarding eligible benefits. This audit will be included on the FY 2021 Audit Plan.

**Compliance with the Benefits Proportionality Audit Requirements for Higher Education Institutions**

Rider 8, page III-46, the General Appropriations Act (86<sup>th</sup> Legislature, Conference Committee Report), requires each institution of higher education, excluding Public Community/Junior Colleges, to conduct an internal audit of benefits proportional by fund and submit a copy of the internal audit to the Legislative Budget Board, Comptroller of Public Accounts, and the State Auditor's Office no later than August 31, 2020. The audit must examine fiscal years 2018 and 2019 and must be conducted using a methodology approved by the State Auditor’s Office.

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**Compliance with the Texas Education Code, Section 51.9337(h)**

Senate Bill 20 (84th Legislative Session) made several modifications and additions to Texas Government Code (TGC) and Texas Education Code (TEC) related to purchasing and contracting. Effective September 1, 2015, TEC Section 51.9337 requires that, *“The chief auditor of an institution of higher education shall annually assess whether the institution has adopted the rules and policies required by this section and shall submit a report of findings to the state auditor.”* UTHealth’s Auditing and Advisory Services conducted this required assessment for fiscal year 2020, and found the following:

Based on review of current institutional policy and the UT System Board of Regents’ *Rules and Regulations*, UTHealth has generally adopted all of the rules and policies required by TEC Section 51.9337. Review and revision of institutional and System policy is an ongoing process. These rules and policies will continue to be assessed annually to ensure continued compliance with TEC Section 51.9337.

**III. Consulting Services and Nonaudit Services Completed**

<b>Report No.</b>	<b>Report Date</b>	<b>Name of Project</b>	<b>High-Level Consulting Engagement / Non-audit Service Objective(s)</b>	<b>Observations / Results and Recommendations</b>
20-304	N/A	Medical Devices Consulting	Review of medical devices for compliance with Security Policy Workflow Agreements.	Results communicated to the department.
20-305	N/A	Network Access Listing Consulting	Comparison of network access listing with Active Directory.	Results communicated to the department.
20-306	N/A	SOD Big Mouth Repository Consulting	Review of security controls around the SOD Big Mouth Repository.	In Progress
20-307	N/A	Practice Websites Consulting	Review of legacy practice websites for PHI submission capabilities.	Results communicated to the department.
20-308	N/A	System Access Reviews Consulting	Review of system owner access reviews for applications containing PHI.	Results communicated to the department.
20-309	N/A	Audit Log Monitoring Consulting	Review of audit log monitoring by system owners for applications/databases with PHI.	Results communicated to the department.
20-310	N/A	FACN Contracts Consulting	Review of sub-contractual agreements related to the FACN website (built by UTHealth for the Department of Family Protective Services).	Cancelled
20-311	N/A	Medical School Consulting	Financial account monitoring and efficiency and effectiveness of operations.	Results communicated to the department.

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IV. External Quality Assurance Review (Peer Review)



August 13, 2020

Daniel Sherman, Associate Vice President and Chief Audit Officer  
University of Texas Health Science Center at Houston

In May 2020, The University of Texas Health Science Center at Houston (UT HSC Houston) internal audit (IA) function, Auditing & Advisory Services (A&AS), completed a self-assessment of internal audit activities in accordance with guidelines published by the Institute of Internal Auditors (IIA) for the performance of a quality assessment review (QAR). UT HSC Houston A&AS engaged an independent review team consisting of internal audit professionals with extensive higher education and healthcare experience to perform an independent validation of A&AS' QAR self-assessment. The primary objective of the validation was to verify the assertions made in the QAR report concerning IA's conformity to the IIA's *International Standards for the Professional Practice of Internal Auditing* (the *IIA Standards*) and Code of Ethics, Generally Accepted Government Auditing Standards (GAGAS), and the relevant requirements of the Texas Internal Auditing Act (TIAA).

The IIA's *Quality Assessment Manual* suggests a scale of three ratings, "generally conforms," "partially conforms," and "does not conform." "Generally conforms" is the top rating and means that an internal audit activity has a charter, policies, and processes that are judged to be in conformance with the *Standards*. "Partially conforms" means deficiencies in practice are noted that are judged to deviate from the *Standards*, but these deficiencies did not preclude the IA activity from performing its responsibilities in an acceptable manner. "Does not conform" means deficiencies are judged to be so significant as to seriously impair or preclude the IA activity from performing adequately in all or in significant areas of its responsibilities.

Based on our independent validation of the QAR performed by A&AS, we agree with A&AS' overall conclusion that the internal audit function "Generally Conforms" with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing* and Code of Ethics, as well as with A&AS' conclusions regarding GAGAS and TIAA requirements. Our review noted strengths as well as opportunities for enhancing the internal audit function.

This information has been prepared pursuant to a client relationship exclusively with, and solely for the use and benefit of, The University of Texas System Administration and UT HSC Houston and is subject to the terms and conditions of our related contract. Baker Tilly disclaims any contractual or other responsibility to others based on its use and, accordingly, this information may not be relied upon by anyone other than The University of Texas System Administration and The University of Texas Health Science Center at Houston.

The review team appreciates the cooperation, time, and candid feedback of executive leadership, stakeholders, and A&AS personnel.

Very truly yours,

*Baker Tilly Virchow Krause, LLP*

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**V. Internal Audit Plan for Fiscal Year 2021**

FY 2021 Audit Plan Audit / Project	Budgeted Hours	Description
<b><i>Assurance Engagements</i></b>		
Legacy E.H.R. Data Archive	500	Review security controls around the HEF Solutions cloud-based archive, which stores all legacy E.H.R. health records.
Medical Devices Network Segmentation	500	Review capabilities and security controls around the segmentation of medical devices from the central UTHealth network.
Patch Management	500	Review controls around the timely patching of workstations, servers, and other IT infrastructure equipment. Meets biannual audit requirement for compliance with TAC 202. Data analytics may also be used.
ServiceNow	500	Post-implementation review of the ServiceNow application, which will house Help Desk workflow and serve as the IT asset management system. Data analytics may also be utilized.
Medical Devices Workflow Agreements	400	Review of medical devices for compliance with Security Policy Workflow Agreements.
Box Cloud Content Sharing	300	Review of configuration and security controls around Box, a cloud content management and file sharing service to be used for collaboration with outside users.
MSRDP	300	Review compliance with MSRDP process or bylaws. Will be performed based on assessed risk.
DSRDP	300	Review to assess efficiency and effectiveness of operations at the OralMax clinic.
Title IX Compliance	300	Review for compliance with requirements of Senate Bill 212.
Emergency Preparedness Plan	500	Required every three years, covers UTHealth, UTP and HCPC.
Learning Management System – Annual Compliance Training	300	To review the Annual Compliance Training process to ensure efficient and effective training is provided.
Grants and Contracts Carryforward	300	Review of processes to review accelerated spending, and required disclosures including protection of IP.
Inventory Controls Carryforward	300	Review controls of controlled drugs in clinic locations.
Biomedical Device Maintenance	200	Review controls around biomedical device maintenance.
Carryforward	350	Carryforward of 2020 Audits.
<b>Assurance Engagements Subtotal</b>	<b>5,550</b>	

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<b>Required Engagements</b>		
Financial Statements FY 2020	100	Controls over transaction testing, analytical review, and other procedures assigned as part of the financial assurance audit.
Financial Statements FY 2021	80	Interim work for FY 2021 financial statements.
Assist State Auditor's Office and other external auditors	150	Provide assistance to the State Auditor's Office and other external audit functions.
THECB	50	Provide an opinion on revenue and expenditures reporting on program funds.
TEA Compliance (CLI)	100	Report on controls over the security of TEA data.
Benefits Proportionality Carryforward	100	Review of appropriations years 2018 and 2019.
Epic Security Certification	200	Verify IT Security's control certification to Epic. Annual requirement.
<b>Required Engagements Subtotal</b>	<b>780</b>	
<b>Advisory and Consulting Engagements</b>		
Institutional Committees	287	Participation by A&AS in various internal committees.
Training/Assistance Provided by A&AS	100	Train/educate clients on risk and internal audit concepts, including IDEA.
Consulting Projects Reserve	300	Performance of consulting projects requested by management.
IT Consulting	500	*Office 365 External Sharing (200): IP Protection *System Access Reviews (100): Verify system owner access reviews for applications containing PHI. *Audit Log Monitoring (100): Verify system owners reviewing audit logs for applications/databases with PHI. *Lockbox Password Security (75) *Network Access Listing (25): Comparison of network access listing with Active Directory. Data analytics is utilized.
Epic Controls Consulting	500	*Change Management (Pre) *Copy/Paste *Data Governance (Pre)/IP Protection *Point-of-Sale Application (Pre) *Work Queues (Pre) *Other projects as necessary
Epic Security Consulting	500	*Mobile Apps (Pre) *Printing (Post) *Security Report Monitoring (Pre) *Social Security Masking (Pre) *SOD and Security Roles (Pre) *Third Party Access/IP Protection *Other projects as necessary
Financial Consulting	300	*Cash Controls *Lease review *BAA Compliance
Revenue Cycle Consulting	250	Provide revenue cycle management with assistance related to data analytics and process enhancement.
<b>Advisory and Consulting Engagements Subtotal</b>	<b>2737</b>	

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<b>Reserve</b>		
Management Requests/Emerging Risks	600	Allow for flexibility to add audits as additional risks are identified or to address rapidly changing areas.
<b>Reserve Subtotal</b>	<b>600</b>	
<b>Investigations</b>		
Investigations	400	Hours allocated to perform work related to potential thefts or in assisting other risk mitigating functions.
<b>Investigations Subtotal</b>	<b>400</b>	
<b>Follow-up</b>		
Follow-up	600	Hours designated to perform periodic follow-up to validate the status of implementing outstanding recommendations.
<b>Follow-up Subtotal</b>	<b>600</b>	
<b>Development - Operations</b>		
UT System/External Requests	150	Time devoted to various external reporting requirements, information requests and other types of assistance provided to external agencies and reviewing for compliance with TEC 51.9337 Purchasing Authority Required Standards.
Internal Process Improvement	300	Periodic review and updating of audit processes by management and staff.
Internal Audit Committee	500	Preparation of documents and reports presented at the quarterly meetings and related post meeting documentation.
FY 2022 Audit Plan	400	Development of annual audit plan using risk assessment techniques as required by Government Code 2102.
Internal Audit Annual Report	50	Preparation and posting of the Internal Audit Plan, Internal Audit Annual Report, and other information as required by TGC 2101.015.
Staff Meetings	500	Bi-monthly departmental staff meetings.
Data Analytics Development	200	Review of UTHealth generated reports and A&AS reports as part of the ongoing risk assessment process.
TeamMate/IDEA Development & Maintenance	200	Maintenance and development of TeamMate database and IDEA.
Quality Assessment Review	157	Departmental process evaluation in preparation for next years external quality assessment. Yellow Book standards require a QAR every three years.
<b>Development - Operations Subtotal</b>	<b>2,457</b>	
<b>Development – Initiatives and Education</b>		
Professional Activities	150	Writing, publication, external presentations, and participation in professional organizations.
UT System Initiatives	200	Participation in UT System initiatives including committees, workgroups, etc.
Continuing Professional Education	450	Professional trainings and CPE courses to keep certifications active.
<b>Development – Initiatives and Education Subtotal</b>	<b>800</b>	
<b>Total Budgeted Hours</b>	<b>13,924</b>	

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<b>High Risks Not Included in FY 2021 Audit Plan</b>	<b>Explanation / Mitigation</b>	<b>Internal Audit Action</b>
Not able to bill for charges due to incomplete medical records in chart.	Covered by Billing Compliance	Monitor developments
Managed Care rates may be below market rates.	Monitor developments	Risk will be re-evaluated and will continue to monitor developments.
Loss of employees in high demand specialties due to budget limitations.	Monitor developments	Risk will be re-evaluated and will continue to monitor developments.
Anticipating/predicting swings in patient volume and related revenue can be difficult.	Monitored by Revenue Cycle management	Monitor developments
Improper classification when coding patient's level of care.	Covered by Billing Compliance	Monitor developments
University shutdown during Corona Virus may adversely affect patient revenue.	Monitored by Revenue Cycle management	Monitor developments
University shutdown during Corona Virus may adversely affect student's ability to complete certain courses or delay graduating year.	Monitored by Academic Affairs and each school	Monitor developments
Elective procedures may be delayed due to COVID-19.	Covered by MSRDP and hospital partners	Monitor developments
Patient no-shows may increase during COVID-19.	Monitored by UT Physicians and clinics	Monitor developments
Foreign nationals may be taking intellectual property.	Covered under 20-113 Visiting Scientist	Visiting Scientist audit currently in progress.
Institution may not make decisions quickly during events such as COVID-19.	Monitor developments	Risk will be re-evaluated and will continue to monitor developments.
Employee layoffs may occur if adequate funding is not received.	Monitor developments	Risk will be re-evaluated and will continue to monitor developments.
Surgery or transplant procedures may not be billed due to lack of documentation in patient record.	Covered by Billing Compliance	Monitor developments
Physicians may leave due to lack of incentive payments.	Monitor developments	Risk will be re-evaluated and will continue to monitor developments.

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Do we have an adequate inventory of visitors to UTHealth and do we adequately track where they can visit?	Covered under 20-113 Visiting Scientist	Visiting Scientist audit currently in progress.
Decentralization of FMLA leaves the UTHealth at risk for noncompliance with federal guidelines.	Monitor developments	Risk will be re-evaluated and will continue to monitor developments.
Patient volumes and collections have declined due to COVID-19.	Monitored by Revenue Cycle management and UT Physicians	Monitor developments
Visitors to UTHealth may not be aware of our policies and procedures, resulting in inappropriate behavior.	Covered under 20-113 Visiting Scientist	Visiting Scientist audit currently in progress.
FMLA rules not being followed by department managers.	Monitor developments	Risk will be re-evaluated and will continue to monitor developments.
Theft of UTHealth intellectual property.	Covered under 20-113 Visiting Scientist	Visiting Scientist audit currently in progress.
Are PI's accurately and completely reporting funding for all sources on their disclosure statements? In particular, if they are receiving NIH funding.	Covered under 20-119 Conflict of Interest	Conflict of Interest audit currently in progress.
COVID-19 is creating a patient care backlog, how do we safely and efficiently meet this demand?	Monitored by UT Physicians and hospital partners	Monitor developments
Billing processes (back end) may not be defined through policy.	Monitored by Revenue Cycle management and UT Physicians	Monitor developments
Identifying conflict of interest and development management plans may not be performed according to policy.	Covered under 20-119 Conflict of Interest	Conflict of Interest audit currently in progress.
Individuals may not have listed all of their conflicts of interest and therefore, related management plan may not exist.	Covered under 20-119 Conflict of Interest	Conflict of Interest audit currently in progress.
Controls and operations of infused drugs may be inefficient.	Covered under 20-113 Visiting Scientist	Visiting Scientist audit currently in progress.
UTP purchasing processes may not take advantage of premier agreements or other procurement pricing advantages.	New Procure to Pay system	Monitor developments
Processes for off boarding visiting scientists (i.e. terminating access, collecting badges) may not be appropriate.	Covered under 20-113 Visiting Scientist	Visiting Scientist audit currently in progress.

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Relationships with hospital partners may be at risk due to COVID-19.	Monitor developments	Risk will be re-evaluated and will continue to monitor developments.
With changing reimbursement rules, our ability to maintain certain clinics may diminish.	Monitor developments	Risk will be re-evaluated and will continue to monitor developments.
Paper records containing PHI, PII, or other sensitive information may not be handled properly.	Monitor developments	Risk will be re-evaluated and will continue to monitor developments.
No second backup generator for the data center.	Known issue that IT management is addressing by securing a second (diesel) generator to compliment the natural gas one.	Monitor developments
Data leakage or breaches within the Citrix environment.	Covered by 18-210 Citrix	Report submitted
Insufficient response/remediation to a breach.	A&AS reviews weekly UTPD reports for stolen laptops/devices and follows up with IT Security to ensure encryption/remediation.	Monitor developments
Malicious attacks are successful, resulting in breaches to sensitive data.	Covered by 19-207 Two-Factor Authentication	Report submitted
Guests obtain inappropriate or unauthorized access to sensitive data.	Covered by 19-203 Guest Administration System	Report submitted
Security controls for SOD Big Mouth may not be adequate.	Covered by 20-206 SOD Big Mouth Repository	SOD Big Mouth Repository audit in progress.
DRP/BCP plan is not updated and/or tested on a regular basis, resulting in the inability to recover from an outage/disaster.	Covered by 20-207 Disaster Recovery/Business Continuity and 20-206 SPH Data Center	Disaster Recovery/Business Continuity audit in progress. SPH Data Center report submitted.
Data is shared without proper approval (e.g. IRB, Legal, etc.) resulting in a breach and/or compliance violation.	Covered by 19-114 IRB Process	Report submitted
SPH data center may not be secure.	Covered by 20-206 SPH Data Center	Report submitted
Foreign nationals are hired and steal intellectual property.	Covered by 20-113 Visiting Scientist	Visiting Scientist audit in progress.
Medical devices are not adequately cleaned and maintained.	Covered by 20-203 Biomedical Device Maintenance	Biomedical Device Maintenance audit in progress.

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Our risk assessment methodology included interviews and questionnaires to update the annual risk assessment. The identified risks were organized into institution-wide areas such as financial management, human resources management, and purchasing/warehousing. We developed detailed risk assessments of high-risk areas of research, information technology, and patient care. For each identified risk, probability and impact were determined using three to seven factors such as regulatory environment and frequency of identification in responses for the financial/operational risks and scope of process and age of system for the IT risks.

**VI. External Audit Services Procured in Fiscal Year 2020**

Service	Provider
Opinion on financial statements of UT System Medical Foundation (a Corporation supporting UTHealth)	Blazek & Vetterling LLP Certified Public Accountants
Financial Statements FY 2019 Assurance Work	Deloitte and Touche LLP (Deloitte) Certified Public Accountants
Financial Statements FY 2020 Assurance Work	Deloitte and Touche LLP (Deloitte) Certified Public Accountants
2018 Statewide Single Audit, Follow-up to the Student Financial Assistance Cluster	State Auditor's Office
2018 Statewide Single Audit, Follow-up to the Research and Development Cluster	State Auditor's Office
Financial Review for Southern Association of Colleges and Schools Commission on Colleges (SACSCOC)	Deloitte and Touche LLP (Deloitte) Certified Public Accountants
Cancer Prevention and Research Institute of Texas (CPRIT) Program	Deloitte and Touche LLP (Deloitte) Certified Public Accountants
GME Program	Texas Higher Education Coordinating Board (THECB)
Independent Validation of the Quality Assessment Review	Baker Tilly Virchow Krause, LLP

**VII. Reporting Suspected Fraud and Abuse**

UTHealth's home page contains a link to information on how to report suspected fraud, waste, and abuse. The information has a link to the State Auditor's fraud reporting website and its hotline number, as well as information on the various ways to report suspected fraud internally. Institutional policies and procedures address the requirement to report fraud and the Standards of Conduct Guide, applicable to all employees, addresses the reporting of fraud. The intranet sites of the departments of Institutional Compliance and Auditing & Advisory Services contain information and links for reporting suspected fraud.