

**The University of Texas Health Science Center at Houston (UTHealth)
Internal Audit Annual Report for 2022**

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.

Table of Contents

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	2
II.	Internal Audit Plan for Fiscal Year 2022, Compliance with Benefits Proportionality Requirements & Compliance with the Texas Education Code, Section 51.9337(h).....	2
III.	Consulting Services and Nonaudit Services Completed.....	5
IV.	External Quality Assurance Review (Peer Review).....	6
V.	Internal Audit Plan for Fiscal Year 2023.....	7
VI.	External Audit Services Procured in Fiscal Year 2022	13
VII.	Reporting Suspected Fraud and Abuse.....	14

**The University of Texas Health Science Center at Houston (UTHealth)
Internal Audit Annual Report for 2022**

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.

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 2022

Audit Number	FY 2022 Audit Plan Audit / Project	Description	Status	Report Date
<i>Assurance Engagements</i>				
20-118	Inventory Controls (carried forward from FY2020)	Review controls of controlled drugs in clinic locations.	Complete	4/21/2022
20-203	Biomedical Device Maintenance (carried forward from FY2020)	Review controls around biomedical device maintenance.	Complete	10/20/2021
21-205	Medical Device Workflow Agreements (carried forward from FY2021)	Review of medical devices for compliance with Security Policy Workflow Agreements.	Complete	11/30/2021
21-207	Epic Security (carried forward from FY2021)	Review of security controls around the Epic application.	Complete	1/19/2022
21-208	Coupa Integrated (carried forward from FY2021)	Review controls around the Coupa Procure to Pay (P2P) system.	Complete	10/28/2021
21-111	Dental School Practice Plan (DSRDP) (carried forward from FY2021)	Review controls over scheduling, charge capture, payments, deposits, accounts receivable follow-up and system access at the OMS Clinic.	Complete	11/8/2021
22-105	Telecommuting	Review telecommuting practices throughout UTHealth	Cancelled	
22-106	Payroll Services	Assess processes for identifying and submitting benefits payments	Complete	8/31/22 – renamed to Teachers Retirement System
22-108	Clinical Research Billing	Assess the research billing process within Epic for efficiency and effectiveness.	In Progress	
22-109	Review and Validation	Audit based on risk in accordance with UTS142.1. Will focus on telecommuting and performance	Complete	11/4/2021

**The University of Texas Health Science Center at Houston (UTHealth)
Internal Audit Annual Report for 2022**

		of the required reconciliations.		
22-110	Medical School Practice Plan (MSRDP)	Review compliance with MSRDP process or bylaws. Will be performed based on assessed risk.	Carried Forward to FY2023	
22-111	Dental School Practice Plan (DSRDP)	Review to assess efficiency and effectiveness of operations at the OralMax clinic.	Cancelled	
22-201	EMR Data Extracts	Review controls around data extracts from EMRs.	Complete	5/23/2022
22-202	Epic DR/BCP	Review controls around disaster recovery/business continuity planning for the Epic cloud. Meets biannual audit requirement for compliance with TAC 202.	Complete	5/11/2022
22-203	ServiceNow	Post-implementation review of the ServiceNow application, which will house Help Desk workflow and serve as the IT asset management system.	Complete	7/20/2022
22-204	SailPoint	Review controls around SailPoint, provisioning tool for Epic and other applications.	Complete	9/14/2022 (FY 2023) – issued as Consulting report
22-205	NovoPath	Review controls around NovoPath, a Laboratory Information System, which will interface with Epic.	In Progress	
22-206	COVID-19 Vaccine Hub	Integrated review of controls around UTHealth vaccine registry.	Cancelled	
Required Engagements				
22-101	Financial Statements FY 2021 Assurance Work	Controls over transaction testing, analytical review, and other procedures assigned as part of the financial assurance audit.	Complete	Report issued by Deloitte at UT System level
22-102	Financial Statements FY 2022 Assurance Work	Interim work for FY2022 financial statements audit.	Complete	Report issued by Deloitte at UT System level
22-103	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
22-107	Texas Higher Education Coordinating Board Residency Program (THECB)	Provide an opinion on revenue and expenditures reporting on program funds.	Complete	12/08/2021
22-116	Benefits Proportionality	Review of appropriation years 2020 and 2021. Meets the benefits proportionality audit requirement prescribed in Rider 8, page III-48, the General Appropriations Act (86 th Legislature).	Complete	8/23/2022
22-117	TEA Compliance (CLI)	Report on controls over the security of TEA data.	Cancelled	

**The University of Texas Health Science Center at Houston (UTHealth)
Internal Audit Annual Report for 2022**

22-118	Epic Security Certification	Verify IT Security's control certification to Epic. Annual requirement.	Complete	2/1/2022
Follow-Up				
22-104	Follow-Up	Hours designated to perform periodic follow-up to validate the status of implementing outstanding recommendations.	Complete	08/31/2022

22-105 Telecommuting - telecommuting processes are still under development and audit will monitor the risk going forward. The audit was cancelled.

22-110 Medical School Practice Plan (MSRDP) - not completed by the end of FY 2022 and be carried forward to the FY 2023 Audit Plan.

22-111 Dental School Practice Plan (DSRDP) - did not start before the end of FY 2022 and was cancelled.

22-117 TEA Compliance (CLI) - not required for this year. This audit was cancelled.

22-206 COVID-19 Vaccine Hub - determined to no longer be a concern. This audit was cancelled.

Compliance with the Benefits Proportionality Audit Requirements for Higher Education Institutions

Rider 8, page III-46, the General Appropriations Act (86th 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, 2022. The audit examined appropriation year 2019 through 2021 and must be conducted using a methodology approved by the State Auditor's Office.

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 2022, and

**The University of Texas Health Science Center at Houston (UTHealth)
Internal Audit Annual Report for 2022**

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

Report No.	Report Date	Name of Project	High-Level Consulting Engagement / Non-audit Service Objective(s)	Observations / Results and Recommendations
22-304A	8/31/2022	Network Access Consulting	Perform a comparison of network access listing with Active Directory.	Results communicated to the department.
22-304B	11/4/2021	Telemedicine Application Usage Consulting	Determine whether only approved telemedicine applications are being used.	Results communicated to the department.
22-304C	3/22/2022	Epic Security Report Monitoring Consulting	Determine whether Epic security reports are monitored by appropriate personnel.	Results communicated to the department.
22-304D	3/7/2022	UTH-Share Consulting	Perform periodic reviews of UTH-Share to ensure adequate controls are in place to safeguard UTHealth data.	Results communicated to the department.
22-304E	2/16/2022	System Administrators/Privileged Users Consulting	Review the controls around internal system administrators and privileged user access.	Results communicated to the department.
22-305B	3/28/2022	Lockbox Consulting	Review internal controls and segregation of duties over the Office of Development lockbox processing activities.	Results communicated to the department.

The University of Texas Health Science Center at Houston (UTHealth)
Internal Audit Annual Report for 2022

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

Baker Tilly Virchow Krause, LLP, trading as Baker Tilly is an independent member of Baker Tilly International. Baker Tilly International Limited is an English company. Baker Tilly International provides no professional services to clients. Each member firm is a separate and independent legal entity, and each describes itself as such. Baker Tilly Virchow Krause, LLP, is not Baker Tilly International's agent and does not have the authority to bind Baker Tilly International or act on Baker Tilly International's behalf. None of Baker Tilly International, Baker Tilly Virchow Krause, LLP, nor any of the other member firms of Baker Tilly International has any liability for each other's acts or omissions. The name Baker Tilly and its associated logo is used under license from Baker Tilly International Limited.

**The University of Texas Health Science Center at Houston (UTHealth)
Internal Audit Annual Report for 2022**

V. Internal Audit Plan for Fiscal Year 2023

FY 2023 Audit Plan Audit / Project	Budgeted Hours	Description
Assurance Engagements		
Conflict of Interest	300	Review of potential undisclosed faculty conflict of interests
Student Wellness	400	Review of the efficiency and effectiveness of procedures and processes related to student wellness
Affiliated Websites	300	Review of controls around websites that may operate outside of UTHealth.
Regional Campuses -SPH	500	Review of compliance with policies and procedures related to the operation of the SPH regional campuses
Expenditure Review	300	Review approval/processing controls around non-PO, travel, entertainment, and other expenditures including previous expenditures for compliance with UTHealth and state guidelines
Review and Validation	100	Audit based on risk in accordance with UTS142.1. Will focus on telecommuting and performance of the required reconciliations.
MSRDP	300	Review compliance with MSRDP process or bylaws. Will be performed based on assessed risk.
DSRDP	200	Review of compliance with DSRDP process or bylaws. Will be performed based on assessed risk.
Carryforward General Audits	400	Carryforward of 2022 Financial/Operational Audits
Committee Composition	250	Review of Institutional Committees to assess efficiency and effectiveness of operations and attention to a diverse composition
PeopleSoft Access	500	Review controls around HCM/FMS access.
Epic Mobile Applications	500	Review controls around internal and external mobile applications within Epic.
Epic Telemedicine Solution	400	Review controls around the Epic telemedicine solution (Looking Glass).
Legacy EMR Migration	450	Review controls and timelines around legacy EMRs to be migrated to Epic.
Email Security	500	Review controls around Exchange Online Protection (cloud-based filtering service for protection against spam, malware, and other email threats). Meets biannual assessment requirement for compliance with TAC 202.
Privileged Access Management	450	Review controls around privileged access management tool (CyberArk).
Carryforward of IT Audits	400	Carryforward of 2022 IT Audits
Assurance Engagements Subtotal	6250	

**The University of Texas Health Science Center at Houston (UTHealth)
Internal Audit Annual Report for 2022**

Required Engagements		
Financial Statements FY 2022	100	Controls over transaction testing, analytical review, and other procedures assigned as part of the financial assurance audit.
Financial Statements FY 2023	80	Interim work for FY 2023 financial statements.
Assist SAO/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.
Epic Security Certification	250	Verify IT Security's control certification to Epic. Annual requirement.
TEA Compliance (CLI)	100	Report on controls over the security of TEA data
Required Engagements Subtotal	730	
Advisory and Consulting Engagements		
Institutional Committees	300	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	1,400	*Epic Payment Processing (200): review of Elavon payment solution to verify credit card information segmented from UTHealth network. *Medical Devices (200): verify < 100 records and accurately reflected in IT asset inventory (ServiceNow). *Microsoft 365 (200): yearly review of configuration/functionality changes. *Google Workspace for Education (200): yearly review of configuration/functionality changes for UTH-Share. *Incident Response (200): review of the incident response process. *Endpoint Protection: (175): Review of Microsoft Defender for Endpoint rollout. *Network Access (25): Comparison of network access listing with active directory using data analytics. *Data Analytics Assistance (200) Assisting departments with data analytics needs.
Financial Consulting	500	*Data Consortiums (300): review of data consortiums where UTHealth is the primary custodian. *Senate Bill 475 Compliance (100): review of requirements/compliance. *Revenue Cycle (100): Post Implementation review of Epic related revenue cycle management *Review of process to ensure compliance with NSPM 33
Advisory and Consulting Engagements Subtotal	2,600	

**The University of Texas Health Science Center at Houston (UTHealth)
Internal Audit Annual Report for 2022**

Reserve		
Management Requests/Emerging Risks	700	Allow for flexibility to add audits as additional risks are identified or to address rapidly changing areas.
Reserve Subtotal	700	
Investigations		
Investigations	400	Perform work related to potential thefts or in assisting other risk mitigating functions
Triage	100	Perform work related to triage/compliance complaint cases
Investigations Subtotal	500	
Follow-up		
Follow-up	600	Hours designated to perform periodic follow-up to validate the status of implementing outstanding recommendations.
Follow-up Subtotal	600	
Development - Operations		
UT System/External Requests	100	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	200	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 2024 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	600	Recurring departmental staff meetings.
TeamMate/IDEA Development & Maintenance	150	Maintenance and development of TeamMate database and IDEA.
Quality Assessment Review	150	Departmental process evaluation in preparation for next year's external quality assessment. Yellow Book standards require a QAR every three years.
Business Interruption	100	System outages, UTHealth closures, etc.
Development - Operations Subtotal	2,250	
Development – Initiatives and Education		

**The University of Texas Health Science Center at Houston (UTHealth)
Internal Audit Annual Report for 2022**

Professional Activities	100	Writing, publication, external presentations, and participation in professional organizations.
UT System Initiatives	150	Participation in UT System initiatives including committees, workgroups, etc.
Continuing Professional Education	450	Professional trainings and CPE courses to keep certifications active.
Audit Management Software Migration	156	Migration activities related to the new audit management software tool including participation in developing work processes of the new software
Development – Initiatives and Education Subtotal	856	
Total Budgeted Hours	14,486	

High Risks Not Included in FY 2023 Audit Plan	Explanation / Mitigation	Internal Audit Action
FML administration is not consistently applied	Monitor - Changes to FML tracking planned	Monitor Developments
Budgetary pressures/continuity of care issues due to funding programs ending.	Monitor Developments, executive management function	Monitor Developments
Inability to stop and make corrections to federal project information in Epic.	To be covered in 22-108 Clinical Research Billing	In Progress
Market increases needed for recruiting and retention.	Monitor Developments. Addressed by individual departments and HR	Monitor Developments
Additional risk around research billing as a result of the Epic conversion.	To be covered in 22-108 Clinical Research Billing	In Progress
Lost revenue around research due to significant staffing changes.	Monitor Developments. Addressed by individual departments and HR	Monitor Developments
Interoperability and system interfaces result in privacy issues.	Monitored by Institutional Compliance	Monitor Developments
Inconsistent application of telecommuting leads to employee dissatisfaction	Monitor Developments. Addressed by individual departments and HR	Monitor Developments
Inability to recruit candidates to fill open positions.	Monitor Developments. Addressed by individual departments and HR	Monitor Developments
Inconsistent telecommuting policies between departments.	Monitor Developments. Addressed by individual departments and HR	Monitor Developments
Heavy dependence on partners (e.g., Memorial Hermann, Harris Health) for funding.	Monitor Developments - Executive management and Office of Legal Affairs	Monitor Developments

**The University of Texas Health Science Center at Houston (UTHealth)
Internal Audit Annual Report for 2022**

Effort reporting for grants not reported timely/accurately.	Covered in 20-105 G&C Financial Controls	Report submitted
An effective reconciliation process has not been developed to ensure results for lab orders for patients are received	Monitor Developments - UTP working on solutions	Monitor Developments
Our hospital partners may not be managing our patient's comorbidity resulting in lost patients to UTP	Monitor Developments - UTP working on solutions	Monitor Developments
Staff turnover in clinics has negative effect on patient experience and retention	Monitor Developments - Clinical departments and HR	Monitor Developments
The process developed in Epic for billing research procedures is ineffective resulting in lost revenue	To be covered in 22-108 Clinical Research Billing	In Progress
Workplace violence may increase as employees return to campus	Monitor Developments - UT Police and SHERM	Monitor Developments
Rules for expending TEPHI funds are ill-defined or change over time resulting in future lost funding or contract violations	Monitor Developments	Monitor Developments
New effort reporting system does not result in the efficiencies anticipated resulting in the need to refund grant funds	Covered in 20-105 G&C Financial Controls	Report submitted
Documentation requirements of DOL make application process cumbersome resulting in difficulty attracting qualified applicants	Monitor Developments - HR	Monitor Developments
Risk lost of DSRIP/NAIP funding coupled with the need to increase wages for retention will result in reduced controls and oversight	Monitor Developments - Executive Management and UTP	Monitor Developments
Pandemic induced reduction in nursing applicant pool having adverse effect on patient care	Monitor Developments	Monitor Developments
Ability to hire and retain out-of-state workers is unclear to majority of institution	Monitor Developments - Office of Legal Affairs and HR	Monitor Developments
Adjunct professor designation used for visiting scientists not easily identified resulting in possible inappropriate access to UTHealth information systems	Monitor Developments - Office of Academic Affairs	Monitor Developments

**The University of Texas Health Science Center at Houston (UTHealth)
Internal Audit Annual Report for 2022**

Risk DE&I initiatives are taken out of context and damage UTHealth's image	Monitor Developments - Diversity Committee	Monitor Developments
Failure to ensure non-salaried volunteers are monitored for compliance with UTHealth policies	Covered in audit 20-113 Visitors Program	Report submitted
Inability to track visiting scientists as we reopen this program	Covered in audit 20-113 Visitors Program	Report submitted
UTHealth is unable to attract a diverse faculty and staff which negatively affects enrollment	Monitor Developments - Individual Schools and HR	Monitor Developments
Return to campus for administrative staff is not handled carefully resulting in staffing issues	Monitor Developments - Individual Departments	Monitor Developments
Risk that we see increased clinical burnout from the effects of the pandemic	Monitor Developments - Individual Schools and EAP	Monitor Developments
Processes over Global Health Initiatives may not be adequate to ensure agreements are signed as needed	Monitor Developments - Academic Affairs	Monitor Developments
Possible burnout could lead erratic behavior of faculty and staff	Monitor Developments - Individual Schools and EAP	Monitor Developments
Excessive billing compliance complaints are inhibiting revenue cycles ability to research and address issues	On Institutional Compliance work plan	Monitor Developments
MHH annual budget methodology presents ongoing issues and uncertainty	Monitor Developments - Executive Management and Office of Legal Affairs	Monitor Developments
An adequate process to collect and track student vaccination information has not been developed.	Monitor Developments - Student Health	Monitor Developments
FMLA process is decentralized leading to inconsistent application of rules	Monitor Developments - Changes to FML tracking planned	Monitor Developments
DE&I issues are not adequately incorporated into the school processes resulting in reduced applicants	Monitor Developments - Individual Schools and DE&I	Monitor Developments
Nursing student enrollment continues to decline due to burnout and negative publicity resulting in a nursing shortage	Monitor Developments	Monitor Developments

**The University of Texas Health Science Center at Houston (UTHealth)
Internal Audit Annual Report for 2022**

Inventory/tagging/updating processes are not adequate.	Monitor Developments - Capital Asset Management	Monitor Developments
Adequate processes have not been developed to onboard new employees who will be working remotely	Monitor Developments - Individual Departments and HR	Monitor Developments
No second backup generator (i.e., fuel onsite) for the data center.	Cost prohibitive to acquire backup generator. Vendor has been engaged to lease generator in anticipation of weather event.	Monitor Developments
Inability to obtain critical infrastructure equipment due to worldwide shortages and delays.	Risk not auditable.	Monitor Developments

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 2022

Service	Provider
Opinion on financial statements of UT Physicians (a component unit of The University of Texas System)	Blazek & Vetterling LLP Certified Public Accountants
Opinion on financial statements of Harris County Psychiatric Center (HCPC) (an operating unit of The University of Texas Health Science Center at Houston)	BKD Certified Public Accountants
Financial Statements FY 2021 Assurance Work	Deloitte and Touche LLP (Deloitte) Certified Public Accountants
Financial Statements FY 2022 Assurance Work	Deloitte and Touche LLP (Deloitte) Certified Public Accountants
Statewide Single Audit, Schedule of Expenditures of Federal Awards	State Auditor's Office
Audit of Contracting at UTHealth Science Center at Houston	State Auditor's Office
Contract Monitoring Assessment	State Auditor's Office
Cancer Prevention and Research Institute of Texas (CPRIT) Program	Deloitte and Touche LLP (Deloitte) Certified Public Accountants

The University of Texas Health Science Center at Houston (UTHealth)
Internal Audit Annual Report for 2022

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.