

**The University of Texas Health Science Center at Houston (UTHealth)
Internal Audit Annual Report for 2021**

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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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 2021

Audit Number	FY 2021 Audit Plan Audit / Project	Description	Status	Report Date
<i>Financial Audits</i>				
21-101	Financial Statements FY 2020 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
21-102	Financial Statements FY 2021 Assurance Work	Interim work for FY2021 financial statements audit.	Complete	Report issued by D&T at UT System level
21-103	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
<i>Operational Audits</i>				
21-108	Title IX Compliance	Review for compliance with requirements of Senate Bill 212.	Complete	07/07/2021
21-109	Emergency Preparedness Plan	Required every three years, covers UTHealth, UTP, and HCPC	Complete	08/30/2021
21-113	Learning Management System – Annual Compliance Training	Review the Annual Compliance Training process to ensure efficient and effective training is provided.	Complete	05/19/2021
21-116	Benefits Proportionality	Review of appropriation years 2018 and 2019. Meets the benefits proportionality audit requirement prescribed in Rider 8, page III-48, the General Appropriations Act (86 th Legislature).	Complete	10/27/2020
Carryforward Audits				
20-105	Grants and Contracts	Review of processes to review accelerated spending and required disclosures, including protection of IP.	Complete	07/08/2021

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20-109	SecureStor	Review controls around the application to ensure secure sharing of PHI and other sensitive information.	Complete	10/07/2020
20-113	Visiting Scientists	Review to assess processes for onboarding visiting scientists and protection of IP.	Complete	05/25/2021
20-118	Inventory Controls	Review controls of controlled drugs in clinic locations.	In Progress	
20-119	Research Conflict of Interest	Review on COI and management plan process.	Complete	11/11/2020
20-203	Biomedical Device Maintenance	Review controls around biomedical device maintenance.	In Progress	
20-207	Disaster Recovery	Review disaster recovery planning and testing.	Complete	11/13/2020
Compliance Audits				
21-107	Texas Higher Education Coordinating Board Residency Program (THECB)	Provide an opinion on revenue and expenditures reporting on program funds.	Complete	12/03/2020
21-110	Medical School Practice Plan (MSRDP)	Review compliance with MSRDP process or bylaws. Will be performed based on assessed risk.	Cancelled	
21-111	Dental School Practice Plan (DSRDP)	Review to assess efficiency and effectiveness of operations at the OralMax clinic.	In Progress	
21-117	TEA Compliance (CLI)	Report on controls over the security of TEA data.	Not Performed, data set not received this FY	
Information Technology Audits				
21-118	Epic Security Certification	Verify IT Security's control certification to Epic. Annual requirement.	Complete	11/04/2020
21-201	Legacy E.H.R. Data Archive	Review security controls around the HEF Solutions cloud-based archive, which stores all legacy E.H.R. health records.	Complete	06/08/2021
21-202	Medical Devices Network Segmentation	Review capabilities and security controls around the segmentation of medical devices from the central UTHealth network.	Cancelled	
21-203	Patch Management	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.	Complete	08/11/2021
21-204	ServiceNow	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.	Cancelled	

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21-205	Medical Devices Workflow Agreements	Review of medical devices for compliance with Security Policy Workflow Agreements.	In Progress	
21-206	Box Cloud Content Sharing	Review of configuration and security controls around Box, a cloud content management and file sharing service to be used for collaboration with outside users.	Cancelled	
21-207	Epic Security	Review of security controls around the Epic application.	In Progress	
21-208	Coupa Integrated	Review controls around the Coupa Procure to Pay (P2P) system.	In Progress	
Follow-up Audits				
21-104	Follow-Up	Hours designated to perform periodic follow-up to validate the status of implementing outstanding recommendations.	Complete	08/21/2021

Audit 21-110 Medical Service Research and Development Plan (300 budgeted hours) is an audit of compliance with bylaws and processes. In reviewing the FY 2021 audit plan, the 21-308 Revenue Cycle Consulting engagement satisfies the related risks and requirements for the medical plan. Therefore, the MSRDP audit was cancelled without replacement.

Audit 21-202 Medical Devices Network Segmentation was not completed due to an ongoing review of the best way to protect the network for these devices. As a result, a different implementation strategy may be selected. Therefore, this audit was cancelled without replacement.

Audit 21-204 ServiceNow was included in the FY 2021 audit plan, however, a full implementation of the system was not scheduled until the end of the fiscal year. Thus, this audit will be included on the FY 2022 audit plan.

The focus of the 21-206 Box Cloud Content Sharing audit (300 budgeted hours) was to review the Box Cloud Content Sharing service. However, a decision was made to use the file hosting service Microsoft OneDrive instead. As a result, this audit was cancelled without replacement.

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,

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2022. The audit must examine fiscal years 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 2021, 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

Report No.	Report Date	Name of Project	High-Level Consulting Engagement / Non-audit Service Objective(s)	Observations / Results and Recommendations
21-301A	01/05/2021	Employee Health Consulting	Review of UT Health Services (UTHS) general operations.	Results communicated to the department.
21-301B	08/09/2021	Marketing Consulting	Review of controls around payments made to Richards/Carlberg.	Results communicated to the department.
21-304A	02/26/2021	Audit Log Monitoring Consulting	Review of audit log monitoring by system owners for applications/databases with PHI.	Results communicated to the department.
21-304B	01/21/2021	Lockbox Password Security Consulting	Review of security controls over lockbox accounts.	Results communicated to the department.
21-304C	10/19/2020	System Access Reviews Consulting	Review of system owner access reviews for applications containing PHI.	Results communicated to the department.
21-304D	N/A	Network Access Listing Consulting	Comparison of network access listing with Active Directory.	In Progress
21-304E	03/25/2021	Microsoft 365 External Sharing Consulting	Review the security of the external sharing functionality of Microsoft 365.	Results communicated to the department.
21-305	N/A	Epic Controls Consulting	Review of controls within the Epic system.	Results communicated to the department.

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21-306	N/A	Epic Security Consulting	Review of security within the Epic system.	Results communicated to the department.
21-308	04/08/2021	Revenue Cycle Consulting	Review of Revenue Cycle processes.	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 2022

FY 2022 Audit Plan	Budgeted Hours	Description
Audit / Project		
Assurance Engagements		
EMR Data Extracts	500	Review controls around data extracts from EMRs.
Epic DR/BCP	400	Review controls around disaster recovery/business continuity planning for the Epic cloud. Meets biannual audit requirement for compliance with TAC 202.
ServiceNow	500	Post-implementation review of the ServiceNow application, which will house Help Desk workflow and serve as the IT asset management system.
SailPoint	500	Review controls around SailPoint (provisioning tool for Epic/other applications).
Novopath	400	Review controls around NovoPath (Laboratory Information System), which will interface with Epic.
COVID-19 Vaccine Hub	500	Integrated review of controls around UTHealth vaccine registry.
MSRDP	300	Review compliance with MSRDP processes or bylaws. Will be performed based on assessed risk.
DSRDP	300	Review Biopsy Services.
Telecommuting	400	Review telecommuting practices throughout UTHealth.
Payroll Services	500	Assess processes for identifying and submitting benefits payments.
Clinical Research Billing	300	Assess the research billing process within Epic for efficiency and effectiveness.
Review and Validation	200	Audit based on risk in accordance with UTS 142.1. Will focus on telecommuting and performance of the required reconciliations.
Carryforward IT Audits	350	Carryforward of 2021 IT Audits
Carryforward Financial/Operational Audits	350	Carryforward of 2021 General Audits
Assurance Engagements Subtotal	5,500	
Required Engagements		
Financial Statements FY 2021	100	Controls over transaction testing, analytical review, and other procedures assigned as part of the financial assurance audit.
Financial Statements FY 2022	80	Interim work for FY 2022 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 of program funds
TEA Compliance (CLI)	100	Report on controls over the security of TEA data.
Benefits Proportionality	150	Review of appropriation years 2019 through 2021. Meets the benefits proportionality audit requirement prescribed in Rider 8, page III-48, of the General Appropriations Act (86 th Legislature).
Epic Security Certification	200	Verify IT Security's control certification to Epic. Annual requirement.
Required Engagements Subtotal	830	

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Advisory and Consulting Engagements		
Institutional Committees	250	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	1,200	*Epic Security Report Monitoring (200): review of Epic security reports for risk monitoring. *Medical Device Workflow Agreements (semi-annual) (200): verify compensating controls stipulated in Workflow Agreements are in place for medical devices. *Microsoft 365 (200): yearly review of configuration/functionality changes *UTH-Share (200): yearly review of configuration/functionality changes *Telemedicine Application Usage (200): verify only approved telemedicine applications are being used. *System Administrators/Privileged Users (175): Review of termination process. *Network Access Listing (25): Comparison of network access listing with active directory. Data analytics is utilized.
Financial Consulting	400	*Money Network Cards (replacement for Buycards) (50): review of processes for purchasing under this method as well as determine whether PHI is/is not retained *Cash Controls (100): review of cash controls for the SOD for proper segregation of duties and compliance with the Cash Handling Manual *Lockbox – Development (100): review of lockbox processing activities for the Office of Development, which were brought in-house to determine proper segregation of duties *FAS Team (150): review of researching billing activities
Revenue Cycle Consulting	200	Assist revenue cycle management with data analytics and process enhancements.
Campus Diversity Consulting	300	Review and develop an inventory of diversity, equity and inclusion processes and programs within UTHealth.
Advisory and Consulting Engagements Subtotal	2,750	
Reserve		
Management Requests/Emerging Risks	600	Allow for flexibility to add audits as additional risks are identified or to address rapidly changing areas.
Reserve Subtotal	600	
Investigations		
Investigations	300	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	400	

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<i>Follow-up</i>		
Follow-up	600	Hours designated to perform periodic follow-up to validate the status of implementing outstanding recommendations.
Follow-up Subtotal	600	
<i>Development - Operations</i>		
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	250	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 2023 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	700	Recurring 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	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.
Development - Operations Subtotal	2,500	
<i>Development – Initiatives and Education</i>		
Professional Activities	168	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.
Development – Initiatives and Education Subtotal	768	
Total Budgeted Hours	13,948	

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High Risks Not Included in FY 2022 Audit Plan	Explanation / Mitigation	Internal Audit Action
PHI or other sensitive information may be disclosed/sent using email or social media	Monitored by Office of Legal Affairs	Monitor Developments
Institution may not make decisions quickly during events such as COVID or return to work	Monitor Developments	Risk will be re-evaluated and will continue to monitor developments.
Physicians do not sign off on dictation	Monitored by Revenue Cycle Management and Billing Compliance	Monitor Developments
Surgery or transplant procedure may not be billed due to lack of documentation in the patient record	Monitored by Revenue Cycle Management and Billing Compliance	Monitor Developments
Physicians may leave due to below market compensation	Monitor Developments	Risk will be re-evaluated and will continue to monitor developments.
Physician's collections decrease once they onboard with UT	Monitored by Revenue Cycle Management and UT Physicians	Monitor Developments
Physicians may not complete their training in time for EPIC go-live and won't know how to enter physician notes, which negatively impacts billing	Covered by FY21 Epic Controls/Security Controls consulting engagement	Report submitted
Not able to bill for charges due to incomplete medical records in patient chart	Monitored by Revenue Cycle Management and UT Physicians	Monitor Developments
Anticipating/Predicting swings in patient volume and related revenue can be difficult	Monitored by Revenue Cycle Management and UT Physicians	Monitor Developments
Suppressed volumes in NICU due to decline in birthrates as a result of COVID	Monitored by Revenue Cycle Management and UT Physicians	Monitor Developments
Difficulty in faculty coverage due to division of a portion of Pediatric Children's Heart Institute	Monitored by UT Physicians	Monitor Developments
Change in leadership in Neurology will create a need for transition	Monitor developments, consider as a replacement or emerging risk audit	Monitor Developments
Elective procedures may halt or be delayed should another shut down occur due to COVID	Monitored by UT Physicians and hospital partners	Monitor Developments
Patients volumes are decreasing due to unemployment caused by COVID	Monitored by Revenue Cycle Management and UT Physicians	Monitor Developments

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There is no process to detect missed charges for surgeons working on-call at outlying hospitals	Monitored by Revenue Cycle Management and hospital partners	Monitor Developments
Physicians may struggle and take longer to enter notes into the EPIC system or will need to be done after the fact, which will negatively impact revenue	Monitored by Implementation Team	Monitor Developments
Loss of patients if we do not develop an adequate process to refer patients to specialists	Monitored by Revenue Cycle Management and UT Physicians	Monitor Developments
Increase of mental health issues among staff and students as we rely more on technology and social media	Monitored by UT Police-Houston	Monitor Developments
Title IX hearing and faculty tribunal determine different findings and recommended corrective actions	Covered by 21-113 Title IX	Report submitted
Student disciplinary hearings do not follow due process	Monitored by the Office of Academic Affairs	Monitor Developments
Title IX requirements are becoming too complex and restrictive to manage	Covered by 21-113 Title IX	Report submitted
UTHealth is unable to attract and retain a diverse faculty	Monitored by Human Resources and the Office of Academic Affairs	Monitor Developments
During emergency situations, responses to longer term situations have not been developed	Covered by 21-109 Emergency Preparedness Plan	Report submitted
Schools will have difficulty recruiting qualified teaching faculty	Monitored by Human Resources and the Office of Academic Affairs	Monitor Developments
As UTHealth enters into collaborative agreements with foreign institutions, an adequate assessment is not performed to assess the value to the institution	Monitored by the Office of Academic and Research Affairs	Monitor Developments
Intellectual property is at risk from increased use of virtual meetings and cloud storage systems	Monitored by the Office of Academic and Research Affairs, Academic Technology	Monitor Developments
UTHealth is not equipped to manage student mental health issues	Monitored by the Office of Student Health and Counseling Services	Monitor Developments
Departments do not manage grant expenditures, requiring frequent cost transfers to be in compliance with grant terms	Covered by 20-105 Grants and Contracts	Report submitted

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Departments having their own billing compliance analyst will result in some departments not being in compliance with billing regulations	Monitored by Revenue Cycle Management	Monitor Developments
Research administration cannot maintain adequate staffing to keep up with added funding	Monitored by the Office of Sponsored Projects Administration	Monitor Developments
Time and effort reviews are not performed timely leading to added cost transfers	Covered by 20-105 Grants and Contracts	Report submitted
Weather events strain institutional power sources placing the data centers at risk	Monitored by Facilities, Planning and Engineering	Monitor Developments
Improper classification when coding patient's level of care	Monitored by Billing Compliance	Monitor Developments
University shutdown may adversely affect student's ability to complete certain courses or delay graduation	Monitored by Academic Affairs and each school	Monitor Developments
Individuals may be taking intellectual property	Monitored by Academic Technology	Monitor Developments
There may be short term negative impact to revenue post Epic implementation	Monitored by Revenue Cycle Management	Monitor Developments
FMLA rules not followed by department managers	Monitor Developments	Risk will be re-evaluated and will continue to monitor developments
Schools may not be following HOOP 186 Student Conduct adequately	Covered by 21-113 Title IX	Report submitted
Individuals may not have listed all of their COI and therefore, a management plan may not exist	Covered by 20-119 Research Conflict of Interest	Report submitted
Paper records containing PHI, PII or other sensitive information may not be handled properly, especially with an increase in telecommuting	Monitored by the Office of Legal Affairs	Monitor Developments
Relationship with hospital partners may change the way we are reimbursed, making it difficult to maintain adequate margins	Monitored by Finance and Business Services	Monitor Developments
Foreign nationals are hired and may take intellectual property	Monitored by Research Administration and Office of Technology Management	Monitor Developments

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Clinic processes that are new, or are largely different from standard processes are not performed well	Monitor new processes and practice acquisitions and consider as a replacement audit or cover as an emerging risk	Monitor Developments
Integration of the Neurosciences department does not go smoothly	Monitor and consider for a Change in Management audit	Monitor Developments
Foreign influence could affect our ability to protect intellectual property	Monitored by Research Administration and Office of Technology Management	Monitor Developments
No second backup (fuel onsite) generator for the data center	Cost prohibitive to acquire backup generator. DCOS engaging TECO for chilled water backup/plans to lease generator in anticipation of weather event	Monitor Developments
A non-UTH laptop/device connects to the network and spreads malware	Ongoing review of the best way to protect the network for these devices, and a different implementation strategy may be selected	Monitor Developments
Insufficient response/remediation to a breach	Tabletop exercise conducted with UT System	Monitor Developments
Phishing/malicious attacks are successful, resulting in breaches to sensitive data. [also includes publicly-available access reports]	Ongoing phishing simulation exercise conducted by IT Security/wide rollout of 2FA	Monitor Developments
Splunk alerts not configured for high-risk applications	DCOS working to configure ~1,500 servers for Splunk monitoring. A&AS will monitor progress	Monitor Developments
Internet of Things (IoT) is not tightly controlled	Ongoing review of the best way to protect the network for these devices, and a different implementation strategy may be selected	Monitor Developments
Patches/upgrades not applied timely to data center servers/applications/desktops	Covered by FY21 Patch Management	Report submitted
Medical devices are not adequately cleaned and maintained	Covered by FY20 Biomedical Device Maintenance	Report submitted
System owners do not take their responsibilities seriously or are unaware of their responsibilities	Covered by FY21 System Access Reviews/FY21 Audit Log Monitoring	Report submitted
Data is not successfully migrated from legacy systems to Epic	Covered by FY21 Epic Controls Consulting, FY21 Legacy E.H.R Data Archive	Report submitted

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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 2021

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 2020 Assurance Work	Deloitte and Touche LLP (Deloitte) Certified Public Accountants
Financial Statements FY 2021 Assurance Work	Deloitte and Touche LLP (Deloitte) Certified Public Accountants
Statewide Single Audit, Follow-up to the Schedule of Expenditures of Federal Awards	State Auditor's Office
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
Benefit Replacement Pay Eligibility	Texas Comptroller

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.