

MEMORANDUM

TO: Charles P. Mouton, MD, MS, MBA
Executive Vice President, Provost and Dean, School of Medicine

FROM: Desolyn Foy, CPA, CIA, MHA
Vice President, Audit Services

DATE: December 23, 2021

SUBJECT: Family Medicine Residency Program Grant Audit
Engagement Number 2022-023

Attached is the final audit report regarding the Family Medicine Residency Program Grant audit. This audit will be presented at the next Institutional Audit Committee meeting.

Thank you for your cooperation and assistance during the course of this review. If you have any questions or comments regarding the audit or the follow-up process, please feel free to contact me at (409) 747-3277.

c: Ben G Raimer, MD, MA, FAAP
Kendall M. Campbell, MD
Diedra J. Walters
Kimberly R. Denton



The University of Texas Medical Branch
Audit Services

Audit Report

Family Medicine Residency Program Grant Audit

Engagement Number 2022-023

December 2021

The University of Texas Medical Branch
Audit Services
301 University Boulevard, Suite 4.100
Galveston, Texas 77555-0150

Family Medicine Residency Program Grant Audit

Engagement Number: 2022-023

Background

The Texas Higher Education Coordinating Board (THECB) entered into an agreement and provided funds to the University of Texas Medical Branch (UTMB Health) to educate and train residents in an accredited family medicine residency program. The purpose of the funding is to encourage residents to locate their practices in medically underserved urban and rural areas, which may ultimately lead to improved medical care for citizens in these areas.

For fiscal year 2021 the THECB awarded UTMB Health Family Medicine Residency Program (FMRP) one operational grant for \$157,984 to support 29 Family Medicine residents.

Objective & Scope

The primary objective of this audit was to provide assurance regarding the reliability and integrity of financial information and compliance with the agreement guidelines and expenditure guidelines.

The scope of the audit included reviewing the financial activity reported by the FMRP for fiscal year 2021. It was limited to the FMRP funds awarded by the THECB noted as "CBFP" (Coordinating Board Family Practice) and did not include tests of the revenues or expenditures related to "all other funds" as reported on the annual financial report. The audit included obtaining an understanding of the financial reporting processes and reviewing the documentation supporting the activity recorded in the financial system.

Results

Based on our review, the financial information reported in the accompanying University of Texas Medical Branch at Galveston Family Practice Residency Program annual financial report is materially correct and fairly presents the revenues and expenditures of the funds received from the Texas Higher Education Coordinating Board for fiscal year 2021. The THECB funds awarded were accounted for in accordance with the Family Medicine Residency Program Guidelines for Funding Operational and Optional Rotation Programs and substantially complied with the Texas Uniform Grant Management Standards.

We greatly appreciate the assistance provided by Family Medicine Residency Program staff.

The engagement was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing as promulgated by the Institute of Internal Auditors.

Handwritten signature of Desolyn Foy in black ink.

Desolyn Foy, CPA, CIA, MHA
Vice President, Audit Services

Handwritten signature of Lisa Lee in black ink.

Lisa Lee, CPA, CISA, CFE
Director, Audit Services