

UT Southwestern Medical Center

Texas Higher Education Coordinating Board – Family Medicine Residency Program Grant Audit

Internal Audit Report 20:33

January 9, 2020

Executive Summary

Background

The Texas Higher Education Coordinating Board (THECB) provides trusted funds to medical residency programs as directed by the Texas Legislature. Medical and Graduate Medical Education Program grants awarded to institutions support the education and training of physicians at the graduate or post-doctors of medicine (MD/DO) level. The purpose of the Family Medicine Residency Program (FMRP) and Family Medicine Rural Rotation Program is to increase the number of physicians selecting family practice as their medical specialty and to encourage those physicians to establish practices in rural and underserved communities in Texas.

The UT Southwestern Medical Center (UT Southwestern) received \$269,966 FMRP funding for fiscal year (FY) 2019 and used the funds to support training a minimum of 40 residents.

Scope and Objectives

The Office of Internal Audit has completed its FY2020 THECB-FMRP grant audit. This recurring annual audit satisfies the FMRP grant requirement. The audit objective was to provide reasonable assurance of the adequacy and effectiveness of controls and processes for reporting, utilizing, and administering FMRP grant funds from September 1, 2018 through August 31, 2019. An additional objective was to assess whether fund expenditures complied with grant guidelines. Audit procedures included interviews with stakeholders, substantive testing procedures, review of policies and procedures, and key reporting processes.

We conducted our examination according to guidelines set forth by the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.

Conclusion

Overall, controls and processes are effective to ensure financial reporting accuracy and timeliness, appropriate spending, and effective administration FMRP grants fund. The funds used to support education and training of family medicine residents reasonably complied with program guidelines. There was a minor opportunity communicated to management for follow up.

We would like to take the opportunity to thank the department and individuals included in this audit for the courtesy extended to us and for their cooperation.

Sincerely,

Valla F. Wilson, Vice President for Internal Audit, Chief Audit Executive

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Audit Team:

Robin Irvin, Manager
Melinda Lokey, Director
Amaka Okafor, Internal Auditor II
Van Nguyen, Supervisor

Cc: Nancy Agarwal, Department Administrator, Family & Community Medicine Department Administration
Shawn Cohenour, Director, Office of Contracts Management
Arnim E. Dontes, Executive Vice President, Business Affairs
Megan Marks, Ph.D., Assistant Vice President, Sponsored Programs Administration
Bradley Marple, M.D., Associate Dean for Graduate Medical Education, Vice Chair and Professor for Department of Otolaryngology - Head and Neck Surgery
Michael Serber, Vice President, Finance and Institutional Chief Financial Officer
Zubair Syed, M.D., Assistant Professor for Department of Family and Community Medicine and Director, UT Southwestern Family Medicine Residency Program
Carol Walters, Assistant Director, Sponsored Programs Administration
David Weigle, Ph.D., M.P.H., Assistant Dean for Graduate Medical Education