

UT Southwestern Medical Center

Texas Higher Education Coordinating Board (THECB) Family Medicine Residency Program Grant Audit Internal Audit Report 24:35 January 18, 2024

Executive Summary

Background

The Texas Higher Education Coordinating Board (THECB) provides funds to support medical residency programs as directed by the Texas State Legislature. Approved institutions receive Medical and Graduate Medical Education Program grants to support the education and training of physicians at the graduate or post-doctorate medicine (MD/DO) level. The Family Medicine Residency Program and Family Medicine Rural Rotation Program were established 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 (UTSW) Department of Family and Community Medicine established the UT Southwestern Family Medicine Residency Program (FMRP) to train residents in Community Medicine in coordination with more than 20 community partners. UTSW received \$194,194 in FMRP funding for fiscal year (FY) 2023 and used the funds to support training for 42 residents.

Scope and Objectives

The Office of Internal Audit has completed its FY 23 THECB-FMRP grant audit, which satisfies the requirements of the FMRP grant. The audit objective was to provide reasonable assurance of the adequacy and effectiveness of controls and processes for reporting, using, and administering FMRP grant funds from September 1, 2022 through August 31, 2023. The review also assessed whether fund expenditures complied with grant guidelines. Audit procedures included interviews with stakeholders, review of policies and procedures and key reporting processes, and substantive testing procedures.

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

Conclusion

Overall, controls and processes are effective to ensure financial reporting accuracy and timeliness, appropriate spending, and administration of the FMRP grant funds. The funds used to support family medicine resident education and training reasonably complied with program guidelines.

Audit Team:

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