

## MEMORANDUM

**TO:** Barbara L. Thompson, MD  
Chair, Department of Family Medicine

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

**DATE:** December 17, 2020

**SUBJECT:** Family Medicine Residency Program Grant Audit  
Engagement Number 2021-023

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Attached is the final audit report regarding the Family Practice Residency Program (FPRP), as required under the Texas Higher Education Coordinating Board (THECB) grant. This audit will be presented at the next Institutional Audit Committee meeting targeted for March 2021.

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

### Attachment

c: Charles P. Mouton, MD  
Jamal Islam, MD  
Ashlyn M. Baker  
Deidra J. Walters  
Ramona Carpenter



The University of Texas Medical Branch  
Audit Services

Audit Report

Family Medicine Residency Program Grant Audit

Engagement Number 2021-023

December, 2020

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

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## Family Medicine Residency Program

### Engagement Number: 2021-023

#### **Background**

The Texas Higher Education Coordinating Board (THECB) entered into an agreement with 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 2020, the THECB awarded the UTMB Health Family Medicine Residency Program (FMRP) one operational grant for \$170,793 to support 30 Family Medicine residents.

#### **Audit Objectives**

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

#### **Scope of Work and Methodology**

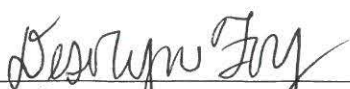
The scope of the audit included reviewing the financial activity reported by the FMRP for fiscal year 2020. It was limited to the FMRP funds awarded by the THECB noted as "CBFP" and did not include tests of the revenues or expenditures related to "all other funds" as reported on the annual financial report. The audit included obtaining an understanding of the financial reporting processes and reviewing the documentation supporting the activity recorded in the financial system.

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

#### **Audit 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 2020. The funds awarded by the Coordinating Board 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 and hope that the information presented in our report is beneficial.



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



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Lisa Lee, CPA, CISA, CFE  
Audit Services Manager