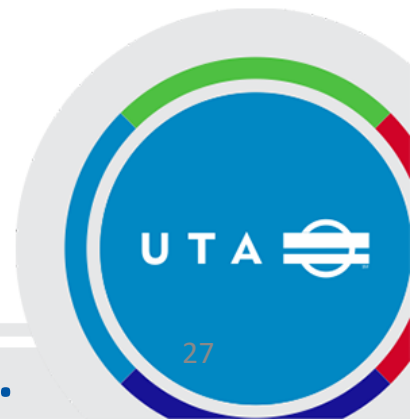


1099 Reporting Follow-up (R-23-03)



Engagement Scope



Engagement Objective:
Verify 2023 compliance with 1099 reporting requirements

Period Reviewed: January 1, 2023 – December 31, 2023

Internal Audit performed preliminary testing. A CPA firm was hired to review the results.



Engagement Results

- The CPA concluded that UTA missed 1099 reporting for 34 vendors.
- Most of the missed forms were for medical claims and payments to attorneys.
- Management has developed action plans to avoid missed reporting in the future.

