

# **Stephen F. Austin State University**

## **Joint Admission Medical Program (JAMP) Audit**

**Fiscal Years 2022 and 2023**

**Audit Report 24-204**



## **Department of Audit Services**

**Jane Ann Bridges, CPA, CIA, CFE, Chief Audit Executive**  
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**EXECUTIVE SUMMARY**

The Department of Audit Services has completed an audit of the Joint Admission Medical Program (JAMP) Grant. The University received \$32,826 and \$31,227 in JAMP funding in fiscal years 2022 and 2023, respectively. A breakdown of JAMP funding is reflected in *Background*.

**AUDIT OBJECTIVE**

The audit objective was to gain assurance that the University's JAMP expenditures were appropriate and in compliance with the JAMP Grant Agreement and the JAMP Expenditure Guidelines.

**SCOPE**

The audit scope included JAMP expenditures for fiscal years 2022 and 2023.

**SUMMARY OF AUDIT RESULTS**

We gained assurance that the University's JAMP expenditures were appropriate and in compliance with the JAMP Grant Agreement and the JAMP Expenditure Guidelines.

**ACKNOWLEDGMENTS**

We appreciate the assistance provided to us during our audit by the Pre-Health Professions Office, the Office of Financial Reporting, and the Office of Research and Sponsored Programs.

 10/27/23

Jane Ann Bridges, CPA, CIA, CFE  
Chief Audit Executive  
Stephen F. Austin State University

**DETAILS OF AUDIT**

**BACKGROUND**

JAMP was created during the 77<sup>th</sup> Texas Legislature to minimize challenges for highly qualified but economically disadvantaged Texas resident students by providing them the financial support and mentoring needed to be successful.

The University contracts with the JAMP Council to receive funding. The funds may be used as follows:

- Direct support of academic enrichment of JAMP participants.
- Implementing and expanding the school's academic programs to provide JAMP participants sufficient preparation for enrollment in participating medical schools.
- Recruitment of JAMP applicants.

The University with the assistance of the JAMP Council sponsored its 15th consecutive premedical camp in the summer of 2023 with the JAMP Special Funding. The University's Pre-Health Professions Program Office coordinates JAMP activities and oversees the use of JAMP funds. The agreement with the JAMP Council requires the University to have a committee to oversee the JAMP program. The University received JAMP funding as follows:

Fiscal Year	JAMP Funding	JAMP Special Funding	Total
2022	\$12,826	\$20,000	\$32,826
2023	\$12,747	\$18,480	\$31,227

Expenditure reports reflecting the use of JAMP funding are provided in Appendix 1.

**AUDIT OBJECTIVE, SCOPE, AND METHODOLOGY**

The audit objective was to gain assurance that the University's JAMP expenditures were appropriate and in compliance with the JAMP Grant Agreement and the JAMP Expenditure Guidelines. The audit scope included JAMP expenditures for fiscal years 2022 and 2023.

We performed our audit in accordance with the *International Standards for the Professional Practice of Internal Auditing* and *Generally Accepted Government Auditing Standards (GAGAS)*. The standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

The audit methodology consisted of performing a risk assessment; reviewing applicable policies, procedures, laws, and best practices; assessing internal controls; analyzing and testing transactions; interviewing appropriate personnel; reviewing reports, information, and

STEPHEN F. AUSTIN STATE UNIVERSITY DEPARTMENT OF AUDIT SERVICES  
24-204 JOINT ADMISSION MEDICAL PROGRAM (JAMP) AUDIT

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documentation; evaluating opportunities for fraud to occur; and performing other procedures as deemed necessary.

The audit criteria included:

- University policies and procedures;
- JAMP Grant Agreement;
- JAMP Expenditure Guidelines;
- Other sound education grant best guidelines and practices.

**APPENDIX 1 – JAMP EXPENDITURE REPORTS**  
**Fiscal Year 2022**

**Joint Admission Medical Program  
 FY 2022 Expenditure Report – Undergraduate Institutions**

Institution Stephen F. Austin State University Date 8/31/22

<b>Income</b>	
FY 2022 Distribution	\$12,826.00
<b>Total</b>	<b>\$12,826.00</b>
<b>Expenses</b>	
Salaries – Professional/Administrative	
Salaries – Faculty	
Salaries - Classified	
Wages – Students	\$7,104.88
Other Personnel Costs/Contract Services*	
Fringe Benefits	\$142.10
Maintenance and Operation	\$4,744.84
Equipment Purchases <sup>1</sup>	
Capital Purchases <sup>2</sup>	
Travel <sup>3</sup>	\$813.63
Other (must specify) <sup>4</sup>	
<b>Total Expenses for FY2022</b>	<b>\$12,805.43</b>
<b>Unspent Balance</b>	<b>\$ 20.57</b>

Additional information required: A copy of your institution's monthly statement of account for JAMP funds, as of August 31, 2022 must be provided with this report.

Unspent FY21 Funds: Any funds that have been encumbered under the FY20-23 Agreement should be expended no later than September 30, 2022. All remaining funds must be returned no later than October 31, 2021.

Certification: By signing this document, I certify, to the best of my knowledge and belief, that this report is correct and that all outlays and unliquidated obligations are for the purpose set forth in the Agreement executed with the JAMP Council.

*Jacob Seamans*  
 Signature Required  
**Jacob Seamans**  
 Print Name  
seamansjacob@sfasu.edu  
 Email address

10-26-22  
 Date  
 Director of Financial Reporting  
 Title  
936-468-2354  
 Telephone Number

The signature required must be the institution's officer responsible for accountability of JAMP funds. This may be a vice president, controller, director or manager of contract and grants, or other business officer directly responsible for funds.

<sup>1</sup> JAMP requires a list of all equipment purchases with a value of \$250 or higher.  
<sup>2</sup> JAMP defines capital expenditures as items of physical improvement, i.e. classroom, resource room, lab.  
<sup>3</sup> Travel related expenditures should be for the enhancement of the program and be incurred by JAMP participants and/or program facilitators. No JAMP funds may be used for out of state travel, with the exception of the regional and national Advisors for the Health Professions meeting.  
<sup>4</sup> The category "Other" is to be used when no other category applies. Information must be provided to identify expenditure(s).  
 \* A detailed explanation of expenditures is required for funds listed in this category.

**APPENDIX 1 – JAMP EXPENDITURE REPORTS**  
**Fiscal Year 2022 JAMP CAMP**

Joint Admission Medical Program FY2022 Expenditure Report Special Projects for Program Initiatives RFA 2021-2022	
Institution: <b>SFASU</b>	Project Name: <b>JAMP Camp 2022</b>
<b>Income</b>	
FY 2022 Special Projects for Program Initiatives Award	\$ 20,000.00
<b>Expenses</b>	
Salaries – Professional/Administrative	
Salaries – Faculty	
Salaries – Classified	
Wages – Students	\$ 2,002.00
Other Personnel Costs/Contract Services*	
Fringe Benefits	\$ 251.16
Maintenance and Operation	
Food/Meals/Catering	\$ 5,371.00
Materials/Office Supplies/Printing Services	\$ 306.17
Simulation Center/ Gross Lab/Clinical Skills	\$ 643.00
Advertising/Promotional/Swag	\$ 1,000.00
Travel/Transportation	\$ 107.25
Housing	\$ 4,200.00
Insurance	\$ 700.00
Campus Recreation	\$ 600.00
Books/Study Guides	\$ 275.70
Other (must specify)*	
<b>Total Expenses for FY 2022</b>	
	\$ 14,238.00
<b>Unspent Balance</b>	
	\$ 5,761.00

Additional information required: A copy of your institution's monthly statement of account for JAMP funds for this award, as of August 31, 2022 must be provided with this report.

Unspent FY20 Funds: Any funds that have been encumbered under the Pre-JAMP High School, Undergraduate and Medical School Outreach Program Initiatives approved RFA should be expended no later than September 30, 2022.


Return of Unspent Funds: Unspent funds from this project must be returned not later than October 31, 2022.

Certification: By signing this document, I certify, to the best of my knowledge and belief, that this report is correct and that all outlays and unliquidated obligations are for the purposes set forth in the Agreement executed with the JAMP Council.

<p><u>Jacob Seamans</u>                  Signature Required                  Jacob Seamans                  Print Name                  seamansjacob@sfasu.edu                  Email address</p>	<p><u>10-26-22</u>                  Date                  Director of Financial Reporting                  Title                  936-468-2354                  Telephone Number</p>
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The signature required must be the institution's officer responsible for accountability of JAMP funds.  
 This may be a vice president, controller, director or manager of contract and grants, or other business officer directly responsible for funds.  
 \*The category "Other" is to be used when no other category applies. Information must be provided to identify expenditure(s).  
 \*A detailed explanation of expenditures is required for funds listed in this category.

**APPENDIX 1 – JAMP EXPENDITURE REPORTS**  
**Fiscal Year 2023**

Joint Admission Medical Program FY 2023 Expenditure Report Undergraduate Institutions	
Institution <u>Stephen F. Austin State University</u>	Date <u>8/31/23</u>
<b>Income</b>	
FY 2023 Distribution	\$12,747.00
<b>Total</b>	<b>\$12,747.00</b>
<b>Expenses</b>	
Salaries – Professional/Administrative	
Salaries – Faculty	
Salaries – Classified	
Wages – Students	\$5,125.51
Other Personnel Costs/Contract Services*	
Fringe Benefits	\$102.52
Maintenance and Operation	\$3,685.28
Equipment Purchases <sup>1</sup>	
Capital Purchases <sup>2</sup>	
Travel <sup>3</sup>	\$1,837.41
Other (must specify) <sup>4</sup>	
<b>Total Expenses for FY2023</b>	<b>\$10,750.72</b>
	<b>\$ 1,996.28</b>
The expenditure report for FY 2023 is due no later than October 31, 2023. <span style="float: right;"><b>Unspent Balance</b></span>	
<ul style="list-style-type: none"> <li>• A copy of your institution's monthly statement of accounts for JAMP funds as of August 31, 2023, must be provided with this report.</li> <li>• All funds encumbered under the agreement must be expended before September 30, 2023.</li> <li>• All unspent funds must be returned. Once we receive your expenditure report, we will send you an invoice with ACH or wire instructions to return all unspent funds.</li> </ul>	
<b>Certification:</b> By signing this document, I certify, to the best of my knowledge and belief, that this report is correct and that all outlays and unliquidated obligations are for the purpose set forth in the Agreement executed with the JAMP Council.	
 _____ Signature Required <b>Steffany Newsome</b> _____ Print Name <b>newsomess@sfasu.edu</b> _____ Email address	<u>9/28/23</u> _____ Date Assoc. Dir. Financial Reporting _____ Title <b>936-468-2744</b> _____ Telephone Number
The signature required must be the institution's officer responsible for accountability of JAMP funds. This may be a vice president, controller, director or manager of contract and grants, or other business officer directly responsible for funds.	
<small> <sup>1</sup> JAMP requires a list of all equipment purchases with a value of \$750 or higher.  <sup>2</sup> JAMP defines capital expenditures as items of physical improvement, i.e. classroom, resource room, labs.  <sup>3</sup> Travel related expenditures should be for the enhancement of the program and be incurred by JAMP participants and/or program facilitators. No JAMP funds may be used for out of state travel, with the exception of the regional and national Advisors for the Health Professions meeting.  <sup>4</sup> The category "Other" is to be used when no other category applies. Information must be provided to identify expenditure list.                      * A detailed explanation of expenditures is required for funds listed in this category.                 </small>	

**APPENDIX 1 – JAMP EXPENDITURE REPORTS**  
**Fiscal Year 2023 JAMP CAMP**

**Joint Admission Medical Program  
 FY2023 Expenditure Report  
 Special Projects for Program Initiatives RFA 2022-2023**


Institution: **Stephen F. Austin State University** Project Name: **JAMP Camp 2023**

<b>Income</b>	
FY 2023 Special Projects for Program Initiatives Award	\$ 19,840.00
<b>Expenses</b>	
Salaries – Professional/Administrative	
Salaries – Faculty	
Salaries – Classified	
Wages – Students	\$ 2,700.00
Other Personnel Costs/Contract Services*	
Fringe Benefits	\$ 132.12
Maintenance and Operation	
Food/Meals/Catering	\$ 3,949.43
Materials/Office Supplies/Printing Services	\$ 742.42
Simulation Center/Gross Lab/Clinical Skills	\$ 202.12
Advertising/Promotional/Swag	\$ 1,427.81
Travel/Transportation	\$ 1,175.24
Housing	\$ 4,245.03
Insurance	\$ 140.03
Campus Recreation	\$ 305.03
Books/Study Guides	\$ 204.03
Other (must specify):*	
<b>Total Expenses for FY 2023</b>	<b>\$ 16,210.41</b>
<b>Unspent Balance</b>	<b>\$ 2,740.30</b>

The expenditure report for FY 2023 is due no later than October 31, 2023.

- A copy of your institution's monthly statement of accounts for JAMP funds as of August 31, 2023, must be provided with this report.
- All funds encumbered under the agreement must be expended before September 30, 2023.
- All unspent funds must be returned. Once we receive your expenditure report, we will send you an invoice with ACH or wire instructions to return all unspent funds.

**Certification:** By signing this document, I certify, to the best of my knowledge and belief, that this report is correct and that all outlays and unliquidated obligations are for the purposes set forth in the Agreement executed with the JAMP Council.

  
 \_\_\_\_\_  
 Signature Required  
**Stefany Newsome**  
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 Print Name  
**newsomess@sfasu.edu**  
 \_\_\_\_\_  
 Email address

9/27/2023  
 \_\_\_\_\_  
 Date  
**Assoc. Dir. Financial Reporting**  
 \_\_\_\_\_  
 Title  
**936-468-2744**  
 \_\_\_\_\_  
 Telephone Number

*The signature required must be the institution's officer responsible for accountability of JAMP funds. This may be a vice president, controller, director or manager of contract and grants, or other business officer directly responsible for funds.*  
 \*The category "Other" is to be used when no other category applies. Information must be provided to identify expenditure(s).  
 \*A detailed explanation of expenditures is required for funds listed in this category.