UNIVERSITY OF TEXAS ARLINGTON

Internal Audit Report

Nursing Shortage Reduction Program Awards Audit
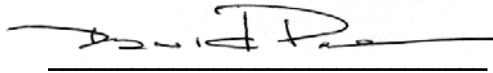
February 28, 2020

Distribution – Nursing Shortage Reduction Program (NSRP) Awards Audit

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Audit Committee:
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From: David Price   *Chief Audit Executive, UTA*

cc: Ed Buchanan   *Program Director, Nursing Shortage Reduction Program, THECB*
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        Cindy Pittman   *Senior Auditor II, UTA*

Executive Summary & Background– NSRP Awards Audit

Executive Summary

We completed an audit of the Texas Higher Education Coordinating Board (THECB) Nursing Shortage Reduction Program (NSRP) awards. The objective was to help assure The University of Texas at Arlington (UTA) complied with the terms of the NSRP award agreement.

Overall, the program funds awarded and expended during the scope of the audit were in compliance with the requirements as specified by the award.

There were no reportable findings noted in this engagement.

We are grateful for the support extended to us from the College of Nursing and Health Innovation personnel involved throughout this audit.

Background

The Texas Legislature appropriated funds to the THECB in the 2011 Session for the Professional Nursing Shortage Reduction Program. The NSRP award provides incentive funding to institutions that increase the number of professional nursing graduates and increase enrollments of students seeking initial nursing licensure. The awards are used to supplement current nursing program funding. The intent of these funds is to assist the institution with enrolling a sufficient number of students to meet the state's need for registered nurses. The awards require UTA to submit annual reports of expenditures for each award year until all funds are expended or returned. Within six months after the end of the fiscal year in which the award funds have been completely expended, an independent audit report is required to be remitted to the THECB for awards of $500,000 or more.

The funds can be used for costs related to:
- enrolling additional students
- nursing faculty enhancement
- encouraging innovation in the recruitment and retention of students
- developing or implementing innovative methods to make the most effective use of limited professional nursing program resources

Audit Objective, Scope and Work Performed – NSRP Awards Audit

Audit Objective:

- Complete the independent audit required to be remitted to the THECB.
- To provide assurance that UTA is in compliance with the requirements specified in the program announcement of the NSRP FY 2016 Regular Program Award and the FY 2016 Over 70 Program Award.

Audit Scope:

The scope of the audit focused on the financial activities associated with the FY 2016 Regular Program Award of $4,661,768.24 and the FY 2016 Over 70 Program Award of $650,000 for the award term of September 1, 2015 through August 31, 2019.

Work Performed:

- Reviewed all Annual Financial Reports remitted for each award year to determine whether they were accurate and remitted to the THECB as required.

- Verified unexpended funds were returned to the THECB if applicable.

- Confirmed the amount received by UTA for each award agreed to the amount stated in the related NSRP Agreement.

- Reconciled amounts recorded in the expenditure reports to the PeopleSoft Financial Management System.

- Determined whether transactions were reported in the proper period.

- Tested a sample of expenditures to ensure they were accurately reported and complied with applicable standards and guidelines.