

The University of Texas at Tyler

**Nursing Shortage Reduction Program
Fiscal Year 2016 Regular Program**



February 2020

THE UNIVERSITY OF TEXAS AT TYLER
OFFICE OF AUDIT AND CONSULTING SERVICES
3900 UNIVERSITY BOULEVARD
TYLER, TEXAS 75799

The University of Texas at Tyler Nursing Shortage Reduction Program

BACKGROUND

The University of Texas at Tyler (UT Tyler) Office of Audit and Consulting Services has completed the audit of the Nursing Shortage Reduction Program (NSRP) Fiscal Year (FY) 2016 Regular Program. UT Tyler received a NSRP award in FY 2016 in the amount of \$627,802 and had four years to expend the funds. An audit was required by Texas Higher Education Coordinating Board (THECB) of awards over \$500,000.

This audit was included in the FY 2020 Annual Audit Plan and approved by the Institutional Audit Committee.

AUDIT OBJECTIVE

The objective of the audit was to determine if the expenditures from this award met the requirements outlined in the NSRP Program Announcement.

STANDARDS

The audit was conducted in accordance with guidelines set forth in *The Institute of Internal Auditors' Standards for the Professional Practice of Internal Auditing* and *Generally Accepted Government Auditing Standards*.

SCOPE AND METHODOLOGY

The scope of this audit included expenditures in FY 2016 through FY 2020. The procedures conducted included, but were not limited to, the following:

- ✓ Reviewing the Program Announcements guidelines for allowable expenditures;
- ✓ Meeting with departmental personnel to understand internal controls;
- ✓ Verifying the award amounts posted in PeopleSoft (UT Tyler's Accounting System) agreed to the amount allocated by THECB;
- ✓ Reviewing transactions in PeopleSoft; and
- ✓ Testing a sample of expenditures, including salaries, to determine if they complied with guidelines.

AUDIT RESULTS AND CONCLUSION

Expenditures tested were in compliance with program requirements with no exceptions noted. All funds awarded by THECB were expended and no funds were required to be returned. Opportunities for improvement related to expenditure processing have been communicated to management. We appreciate the assistance provided by the College of Nursing and Health Sciences personnel.