January 10, 2014

Dr. Daniel,

We have completed an audit of The Ackerman Center for Holocaust Studies as part of our fiscal year 2013 Audit Plan, and the report is attached for your review. The audit was conducted in accordance with the Institute of Internal Auditors’ *International Standards for the Professional Practice of Internal Auditing*. The objectives of the audit were to provide assurance to UT Dallas management that an adequate system of internal controls is in place which will provide reasonable assurance of sound management.

Overall, we found that The Ackerman Center for Holocaust Studies appears to have an adequate system of internal controls in place. We noted no significant recommendations, and minor issues for enhancement were discussed verbally with the Director.

We appreciate the courtesies and considerations extended to us during our engagement. Please let me know if you have any questions or comments regarding this audit.

Toni Stephens
Executive Director of Audit and Compliance

UT Dallas Responsible Parties:
Dr. Abby Kratz, Associate Provost and Director of the Ackerman Center for Holocaust Studies

Members of the UT Dallas Audit and Compliance Committee:
Dr. Hobson Wildenthal, Executive Vice President and Provost
Dr. Calvin Jamison, Vice President for Administration
Mr. Terry Pankratz, Vice President for Budget and Finance
Dr. Andrew Blanchard, Vice President for Information Resources and Chief Information Officer
Dr. Bruce Gnade, Vice President for Research
Dr. Darrelene Rachavong, Vice President for Student Affairs
Dr. James Marquart, Vice Provost
Dr. Sue Taylor, Acting Chief Information Security Officer
Mr. Timothy Shaw, University Attorney
Ms. Lisa Choate, Partner, Ultimate Health Resources

The University of Texas System:
Dr. Pedro Reyes, Executive Vice Chancellor for Academic Affairs
Alan Marks, Attorney
Mr. J. Michael Peppers, CIA, CRMA, CPA, FACHE, Chief Audit Executive
Ms. Moshmee Kalamkar, CPA, CIA, Audit Manager

State of Texas Agencies:
Legislative Budget Board
Governor’s Office
State Auditor’s Office
Sunset Advisory Commission

AN EQUAL OPPORTUNITY/AFFIRMATIVE ACTION UNIVERSITY
Executive Summary

*Ackerman Center for Holocaust Studies, Report No. 1407*

**Audit Objective and Scope:** The objective of this audit was to provide assurance to UT Dallas Management that an adequate system of internal controls is in place which will provide reasonable assurance of sound management. The scope of the audit was fiscal year 2013.

**Audit Results:**
The audit resulted in no recommendations considered significant to University operations, and minor issues for enhancement were discussed verbally with the Director.

**Conclusion:** Overall, The Ackerman Center for Holocaust Studies appears to have an adequate system of internal controls in place.

**Responsible Vice President:**
Dr. Bryan Wildenthal, Executive Vice President and Provost

**Responsible Party:**
Dr. Abby Kratz, Director of the Ackerman Center for Holocaust

**Staff Assigned to Audit:**
Naomi Emmett, Staff Auditor
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Background

The Center for Holocaust Studies\(^1\), within the UT Dallas School of Arts and Humanities, is a multi-faceted program supported by endowment and gift funds. The Center initiates and promotes the study of the Holocaust (the Shoah). The foundation of the program is the curriculum offered by the School of Arts and Humanities. The Center facilitates a lecture series, the library collection, and a certificate in Holocaust Studies.

The Center is managed by a Director who reports to the Provost. The Director is supported by two administrative staff and two research staff. The Center also has three professorships, two which are chaired, and one lecturer. During fiscal year 2013, the Center’s revenues totaled $258,446 and expenses totaled $220,702.

Audit Objective

The objective of this audit was to provide assurance to UT Dallas management that an adequate system of internal controls is in place in The Ackerman Center for Holocaust Studies and to provide reasonable assurance of sound management. Departmental audits are part of the yearly audit plan, approved by the President and Audit Committee, and also occur when there is a change in departmental leadership.

Scope and Methodology

The scope of this audit was fiscal year 2013, and our fieldwork concluded on November 4, 2013. To satisfy our objectives, we performed the following:

- Gained an understanding of operations through departmental interviews, review of requested information, policies and procedures, and other documents relevant to internal controls within the department.
- Conducted a risk assessment of departmental operations and focused testing on key risk areas within the department, including
  - Account Reconciliations
  - Purchasing Cards
  - Expenses

\(^1\) [http://www.utdallas.edu/ah/ackerman/index.htm](http://www.utdallas.edu/ah/ackerman/index.htm)
Where applicable, we conducted our examination in accordance with the guidelines set forth in The Institute of Internal Auditor’s *International Standards for the Professional Practice of Internal Auditing*. The *Standards* set criteria for internal audit departments in the areas of independence, professional proficiency, scope and performance or audit work, and management of the internal auditing department.

**Audit Results**

Overall, the Ackerman Center for Holocaust Studies appears to have an adequate system of internal controls in place. Minor issues noted regarding PeopleSoft roles and account coding were discussed with the Director.

**Conclusion**

Based on the audit work performed, we conclude that The Ackerman Center for Holocaust Studies has an adequate system of internal controls in place.

We appreciate the courtesy and cooperation received from the management and staff of The Ackerman Center for Holocaust Studies during this audit.