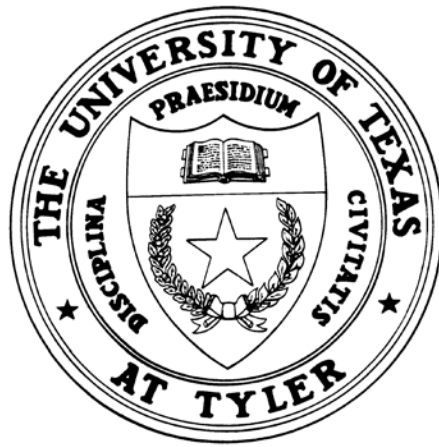


The University of Texas at Tyler

Joint Admission Medical Program Audit



October 2016

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

The University of Texas at Tyler
Joint Admission Medical Program Audit
Fiscal Year 2017

BACKGROUND

The Joint Admission Medical Program (JAMP) was created by the Texas Legislature to support and encourage highly qualified, economically disadvantaged Texas resident students pursuing a medical education. This audit was conducted in accordance with Section 5.3 of the Fiscal Year (FY) 2016 – 2019 Agreement between the JAMP council and the University of Texas at Tyler (UT Tyler). UT Tyler was awarded \$12,495 in FY 2016, expended \$11,098, returning unexpended funds of \$1,397. The Faculty Director at the beginning FY 2016 retired in Spring of 2016, at which time a new Faculty Director was appointed.

This audit was included in the FY 2017 Annual Audit Plan and approved by the Institutional Audit Committee.

AUDIT OBJECTIVE AND SCOPE

As suggested by the JAMP Council Agreement, the objectives of the audit were to determine if UT Tyler was in compliances with policies, procedures, laws, and regulations that could have a significant impact on operations, and provide an opinion on the appropriateness of the expenditures for the program for Fiscal Year 2016.

STANDARDS

The audit was conducted in accordance with the guidelines set forth in the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Accounting*.

METHODOLOGY

To accomplish the audit objective, we completed the following procedures:

- Reviewed the Agreement, Expenditure Guidelines, and Suggested Audit Program Procedures provided by JAMP,
- Compared the JAMP FY 2016 approved Budget and Expenditure Report to the UT Tyler accounting system,
- Verified monitoring of transactions and account balances,
- Tested a judgmental sample of expenditures for appropriate approvals, supporting invoices, and documentation of time and effort by employees paid from the program funds,
- Verified no overhead was charged, and
- Verify that unexpended funds were returned as required.

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AUDIT RESULTS

According to The University of Texas System Audit Office, “A *Priority Finding* is defined as an issue identified by an internal audit that, if not addressed timely, could directly impact achievement of a strategic or important operational objective of a UT institution or the UT System as a whole. *Non-Priority Findings* are ranked as High, Medium, or Low, with the level of significance based on an assessment of applicable Qualitative, Operational Control, and Quantitative risk factors and probability of a negative outcome occurring if the risk is not adequately mitigated. In total, this audit resulted in one Low-Level finding.

Finding - JAMP Committee:

Section 4 of the JAMP Agreement requires the Faculty Director to “*Convene a committee to oversee all aspects of the Program at the School. The committee shall obtain academic and administrative guidance relevant to the administration of the program, including, but not limited to, admissions, student records, financial aid, and accounting services.*” This committee had not been convened at the time of the audit.

Recommendation: We recommend that a committee be convened to meet the requirements of the JAMP Agreement.

Management Response and Implementation Date: A committee will be convened by January 31, 2017.

CONCLUSION

All expenditures appear to be appropriate and in accordance with JAMP guidelines. The current Faculty Director has made great efforts to recruit and encourage students who qualify for the program. He has plans to build the program and serve additional students in the future.

We appreciate the assistance of the Faculty Director and administrative assistants during this project.