The University of Texas at Tyler

The Office of the Dean of the College of Nursing and Health Sciences
Change in Management Audit

March 2014

THE UNIVERSITY OF TEXAS AT TYLER AUDIT OFFICE
3900 UNIVERSITY BLVD.
TYLER, TEXAS 75703

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Background

A review of accounts in the Office of the Dean of the College of Nursing and Health Sciences has been conducted at the request of the University of Texas at Tyler (UT Tyler) Institutional Audit Committee (IAC) due to a change in management. Dr. Pam Martin was appointed Interim Dean of the College of Nursing and Health Sciences effective March 1, 2013 replacing the former dean who had been appointed to the office in Fiscal Year 1999.

Engagement Objectives

The objectives of the audit were to review the account transactions specific to the Office of the Dean of the College of Nursing and Health Sciences for compliance with State of Texas, University of Texas System, and UT Tyler rules and regulations.

Scope and Methodology

The scope of this audit included a review of accounts in all unit codes under the Office of the Dean of the College of Nursing and Health Sciences from September 1, 2012 through October 31, 2013. Travel and Entertainment expenses for the Dean were tested through February 2014.

Departments at UT Tyler, including the Office of the Provost, Business Affairs Budget Office, Financial Services, Human Resources, Information Security, and Assessment and Institutional Effectiveness, have oversight responsibilities related to operations; therefore areas reviewed by these departments were excluded from the scope of this audit. The Compliance Office conducted a Quality Assurance Review (QAR) in March 2013 which included departmental accounts for salaries, account reconciliation and monitoring, capital asset management, human resource management, information technology security, and effective operations. No significant weaknesses were noted in these areas; therefore detailed testing was limited in the scope of this audit.

Standards

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

Procedures

To accomplish the audit objectives, a judgmental sample of transactions, including transfers, was selected from the DEFINE accounting system based on amount, account, object code, and vendor. The transactions were tested for compliance with rules and regulations including appropriateness, validity, reasonableness, accuracy, approvals, and supporting documentation.

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Engagement Results

According to The University of Texas System Policy 129, System-wide Internal Audit Charter, "there are two types of audit findings and recommendations: reportable and significant. A "reportable" audit finding/recommendation should be included in an audit report if it is material to the operation, financial reporting, or legal compliance of the audited activity, and the corrective action has not been fully implemented. "Significant" audit findings and recommendations are reportable audit findings and recommendations that are deemed significant at the institutional level. A significant recommendation is one that may be material to operations, financial reporting, or legal compliance. This would include an internal control weakness that does not reduce the risk of irregularities, illegal acts, errors, inefficiencies, waste, ineffectiveness, or conflicts of interest to a reasonably low level."

Based on the audit procedures conducted, there were no reportable or significant findings. During our examination, we found the records to be well organized and expenditures appeared appropriate with adequate approvals and supporting documentation with only minor exceptions. Details of these exceptions and suggestions for improvements have been presented to management in a separate memorandum.

Conclusion

The Office of the Dean of the College of Education and Psychology is generally in compliance with rules and regulations related to fiscal account management with State of Texas, University of Texas System, and UT Tyler rules and regulations.

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