



THE UNIVERSITY OF TEXAS AT DALLAS

OFFICE OF AUDIT AND CONSULTING SERVICES
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November 4, 2019

Dr. Richard Benson, President,
Ms. Lisa Choate, Chair of the Institutional Audit Committee:

We have completed the required audit of the [Joint Admission Medical Program \(JAMP\)](#) for fiscal year 2019, as part of our fiscal year 2019 Audit Plan, and the detailed report is attached for your review. The objective of this audit was to provide assurance that UT Dallas complies with policies, procedures, laws, and regulations that could have a significant impact on operations and reports, as required by the JAMP Council Agreement. We followed the audit procedures and report format prescribed by the JAMP.

Based on the audit work performed, we conclude that overall, UT Dallas complies with JAMP agreement requirements, including compliance with expenditures and the budgeting process. We offer no recommendations for improvement.

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, CPA, CIA, CRMA
Chief Audit Executive



Executive Summary

Audit Objective and Scope

The objective of this required audit was to provide assurance that UT Dallas complies with policies, procedures, laws, and regulations that could have a significant impact on operations and reports, as required by the JAMP Council Agreement.¹

The audit included financial activity for the period from September 1, 2018 to August 31, 2019.

Conclusion

Based on the audit work performed, we conclude that overall, UT Dallas complies with JAMP agreement requirements, including compliance with expenditures and the budgeting process. We offer no recommendations for improvement.

Responsible Vice President

Dr. Inga Musselman, Provost and Vice President for Academic Affairs

Responsible Parties

- Dr. Jessica Murphy, Dean of Undergraduate Education
- Dr. Karen de Olivares, Director, Office of Undergraduate Education and UT Dallas JAMP Faculty Director

Staff Assigned to Audit

Project Leader: Toni Stephens, CPA, CIA, CRMA

Staff: Student Interns Justin Preibisius and Ashlyn Sauer

Report Distribution

Members of the UT Dallas Institutional Audit Committee

External Members

- Ms. Lisa Choate, Chair
- Mr. Gurshaman Baweja
- Mr. John Cullins
- Mr. Bill Keffler
- Ms. Julie Knecht

UT Dallas Members

- Dr. Richard Benson, President
- Mr. Rafael Martin, Vice President and Chief of Staff
- Dr. Kyle Edgington, Vice President for Development and Alumni Relations
- Mr. Frank Feagans, Vice President and Chief Information Officer
- Dr. Gene Fitch, Vice President for Student Affairs
- Dr. Calvin Jamison, Vice President for Facilities and Economic Development
- Dr. Inga Musselman, Provost and Vice President for Academic Affairs
- Ms. Sanaz Okhovat, Chief Compliance Officer
- Dr. Joseph Pancrazio, Vice President for Research
- Mr. Terry Pankratz, Vice President for Budget and Finance
- Mr. Timothy Shaw, University Attorney, ex-officio

Responsible Parties

- Dr. Jessica Murphy, Dean of Undergraduate Education
- Dr. Karen de Olivares, Director, Office of Undergraduate Education and UT Dallas JAMP Faculty Director

Other Parties

- Mr. Terry Pankratz, VP for Budget and Finance
- Dr. Joseph Pancrazio, VP for Research
- Dr. Jessica Murphy, Dean of Undergraduate Education
- Mr. Greg Argueta, AVP of Accounting and Financial Reporting
- Ms. Kelly McKinney, Senior Director, Sponsored Programs Administration
- Emily Lacy, Associate Director, Office of Sponsored Projects
- Ms. Tracy Lederer, Finance Manager

External Agencies

The University of Texas System

- Mr. Paul Hermesmeyer, Director, Joint Admission Medical Program

System Audit Office

State of Texas Agencies

- Legislative Budget Board
- Governor's Office
- State Auditor's Office

¹ <http://www.texasjamp.org/Forms/JAMP%20UG%20Expenditure%20Guidelines%2006-18-2013.pdf>



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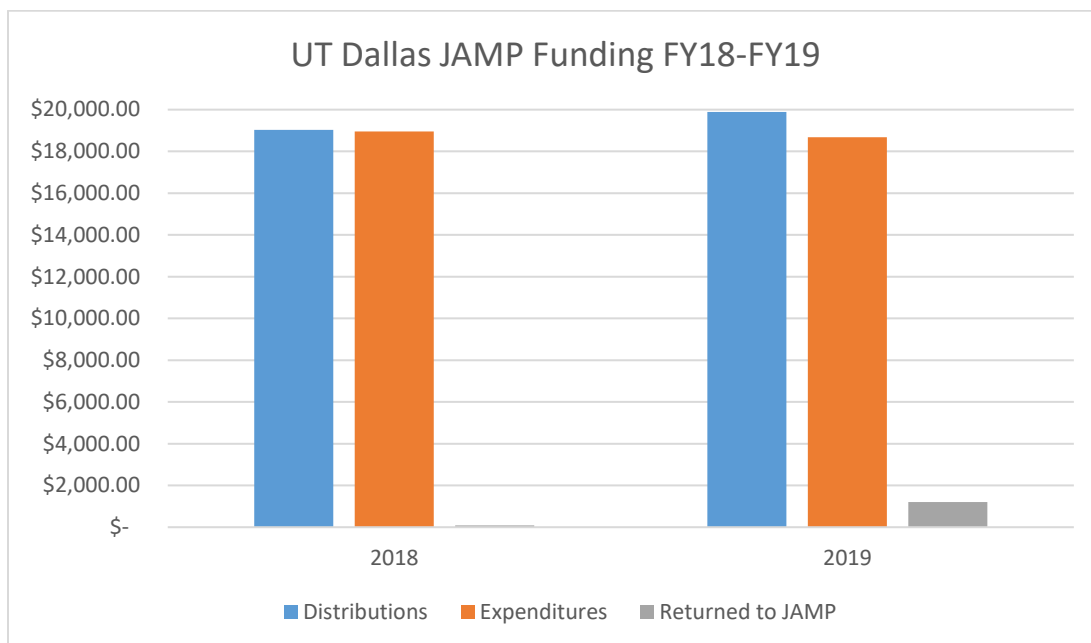
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Background

The Joint Admission Medical Program (JAMP) was created by Senate Bill 940 of the 77th Texas Legislature in May 2001 to provide funding and services that support and encourage highly qualified, economically disadvantaged students to pursue a medical education. The program is funded through the Texas Higher Education Coordinating Board and administratively managed by The University of Texas System Administration. It is a partnership between nine Texas medical schools and 67 public and private four-year undergraduate institutions.²

UT Dallas received \$19,892 from JAMP during FY19. The UT Dallas JAMP program is part of the Dean of Undergraduate Education’s Health Profession Advising Center. The Center provides pre-health advising to students preparing for health professions. Noncompliance with JAMP guidelines and JAMP Expenditure Guidelines increases the potential risk for decreased funding or the cessation of future funding to UT Dallas.



Audit Objective

The objective of this required audit was to provide assurance that UT Dallas complies with policies, procedures, laws, and regulations that could have a significant impact on operations and reports, as required by the JAMP Council Agreement.³

² <https://www.texasjamp.org/whoweare/homepage.htm>

³ <http://www.texasjamp.org/Forms/JAMP%20UG%20Expenditure%20Guidelines%206-18-2013.pdf>



Scope and Methodology

The scope of this audit was FY19, and our fieldwork concluded on October 31, 2019. To satisfy our objectives, our audit procedures included the following:

- Gaining an understanding of the JAMP Council Agreement and expenditure guidelines.
- Interviewing persons responsible for compliance and monitoring to ensure that an appropriate system has been established to ensure proper authorization, reporting, and compliance.
- Testing for compliance to ensure that:
 - the revenues received were properly recorded and accurately reported
 - Expenditures, including those for equipment/capital outlay, travel, and payroll, complied with JAMP expenditure guidelines and were related to the grant
 - The JAMP cost center was properly budgeted, approved, and that no overhead was being charged to the finds
 - Unexpended funds have been returned, as applicable.

We conducted our examination in conformance with the guidelines set forth in The Institute of Internal Auditor's *International Standards for the Professional Practice of Internal Auditing*. The *Standards* are statements of core requirements for the professional practice of internal auditing.

Additionally, we conducted the audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Conclusion

Based on the audit work performed, we conclude that overall, UT Dallas complies with JAMP agreement requirements, including compliance with expenditures and the budgeting process. We offer no recommendations for improvement.

We appreciate the courtesy and cooperation received from the staff in the Office of Undergraduate Education, Budget and Finance, and the Office of Research during this audit.



Appendix 1

Joint Admission Medical Program FY 2019 Expenditure Report – Undergraduate Institutions

Institution University of Texas at Dallas Date 10/17/2019

Income	
FY 2019 Distribution	\$19,892.00
Total	\$19,892.00
Expenses	
Salaries – Professional/Administrative	\$5,000.00
Salaries – Faculty	\$0.00
Salaries – Classified	\$0.00
Wages – Students	\$2,965.00
Other Personnel Costs/Contract Services*	\$0.00
Fringe Benefits	\$9.97
Maintenance and Operation	\$4,384.64
Equipment Purchases ¹	\$2,733.85
Capital Purchases ²	\$0.00
Travel ³	\$2,056.48
Other (must specify) ^{4*}	\$0.00
Meetings	\$1,208.06
Subscriptions	\$348.00
Total Expenses for FY 2019	\$18,686.00
Unspent Balance	\$ 1,206.00

Additional information required: A copy of your institution’s monthly statement of account for JAMP funds, as of August 31, 2019 must be provided with this report.

Unspent FY19 Funds: Any funds that have been encumbered under the FY16-19 Agreement should be expended no later than September 30, 2019. All remaining funds must be returned no later than October 31, 2019.

Certification: By signing this document, I certify, to the best of my knowledge and belief, that this report is correct and that all outlays and unliquidated obligations are for the purpose set forth in the Agreement executed with the JAMP Council.

Tracy Lederer
Signature Required

10/17/19
Date

Tracy Lederer
Print Name

Manager, AFR
Title

tracy.lederer@utdallas.edu
Email Address

972-883-4518
Telephone Number

The signature required must be the institution’s officer responsible for accountability of JAMP funds. This may be a vice president, controller, director or manager of contract and grants, or other business officer directly responsible for funds.

¹ JAMP requires a list of all equipment purchases with a value of \$250 or higher.

² JAMP defines capital expenditures as items of physical improvement, i.e. classroom, resource room, labs.

³ Travel related expenditures should be for the enhancement of the program and be incurred by JAMP participants and or program facilitators. No JAMP funds may be used for out of state travel, with the exception of the regional and national Advisors for the Health Professions meeting.

⁴ The category “Other” is to be used when no other category applies. Information must be provided to identify expenditure(s).

* A detailed explanation of expenditures is required for funds listed in this category.