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Date: July 30, 2026

To: Dr. Heather Shipley, Provost and Senior Executive Vice President for Academic Affairs
Ms. Ginny Gomez-Leon, Senior Vice President and Chief Financial Officer

From: John Lazarine, Associate Vice President & Chief Audit Executive
Internal Audit & Consulting Services

Subject: Internal Audit Report – Course Fees (academic campus)

As part of the FY 2026 academic campus Audit Plan, we completed an audit of Course Fees for the academic campus. Attached is the report detailing the results of this review. Management's Action Plans are included in the report.

We appreciate the cooperation and assistance we received from Academic Affairs, Office of the Registrar, Financial Affairs, and Institutional Research & Analysis throughout the review.

Respectfully,

John Lazarine, CIA, CISA, CRISC
Associate Vice President & Chief Audit Executive
Office of Internal Audit & Consulting Services

Distribution:

cc: Taylor Eighmy, President, UT San Antonio
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COURSE FEES (ACADEMIC CAMPUS)

INTERNAL AUDIT REPORT

July 30, 2026

Executive Summary

Background Information

A well-managed course fee structure strengthens transparency, supports accurate student billing, and helps maintain student trust in the university's published information. UT San Antonio adheres to multiple requirements to manage course fees:

- UTSA Student Policies: Additional College and Course Fees Incidental Charges specifies that additional fees may be assessed for the incidental cost of services associated with the major pursued or the courses selected by a student. Students should be aware of additional fees.
- UT System Guidelines for Assessing Course Fees determines when it is appropriate to assess course fees in compliance with applicable statutes and Regents' Rules for University of Texas System academic Institutions.
- Texas Education Code, Title 3, Chapter 54.0051 specifies the disclosures of course fees in the course catalog.

Academic Affairs, Office of the Registrar, Financial Affairs, Office of Institutional Research, and the Financial Administration of the Academic Colleges are involved in the course fee assessment process.

Objective & Scope

Determine if academic campus course fees are properly approved and accurately applied, in accordance with Texas Education Code, Title 3, Chapter 54.0051, UT System's Guidelines for Assessing Course Fees, and UTSA's student policies for the Fall 2024, Spring 2025, and Summer 2025 semesters.

Conclusion

UT San Antonio complies with the Texas Education Code, Title 3: Chapter 54.0051, UT System's Guidelines for Assessing Course Fees, and UTSA's student policies.

However, this audit identified opportunities to improve the course fee assessment process. One course fee was undercharged, and published fees were inconsistently reflected in the undergraduate catalog.

Summary of Findings

Internal Audit obtained management's action plans to address the findings identified during this audit. Those action plans and details of each finding are provided in each section of this report.

Observation rating, title, and planned implementation date:

Medium	Incomplete validation of course fee setup resulted in incorrect student billing.	Implementation Date 08/31/2026
Medium	Insufficient catalog review controls resulted in inconsistent published course fee information.	Implementation Date 08/31/2026

Auditors communicated other, less significant opportunities for improvement to management.

See the Appendix for the finding rating definitions and methodology.

Detailed Audit Findings and Management Action Plans

MEDIUM

Finding #1: Incomplete validation of course fee setup resulted in incorrect student billing.

Condition:	The university charged a $7.00 Technology Services and Instructional Support (STSI) course fee per credit hour, which was incorrectly applied to student accounts for the Spring 2025 semester. The correct rate was $7.20.
Criteria:	The current approved $7.20 per credit hour STSI course fee, as published in the undergraduate catalog, should have been charged to student accounts in the Spring of 2025.
Cause:	The STSI course fee from fiscal year 2022 was loaded into the Student Information System (Banner) during the course fee assessment process for course section 45833 in the Spring 2025 semester. The review to verify the accuracy of the STSI course fee was not performed when course section 45833 was added to Banner.

Impact:
Fifty students enrolled in course section 45833, "Computer Programming in C" were undercharged for the STSI course fee. Recurring undercharged fees may result in insufficient funds to cover the purpose of the assessed course fees. While the financial dollar impact in this instance was not significant, inaccurate student billing can recur, with a potentially higher financial impact, if the control gap is not addressed.

Management's Action Plan:
SIS Financial Services reviewed and addressed the course fee discrepancies after the Internal Audit team identified and communicated the discrepancies in April 2026. In accordance with TEC § 54.009, which prohibits increasing tuition and fees after student registration, the uncharged fees could not be retroactively adjusted.

Validation controls have been added to the course fee assessment process for future terms, including Summer 2026 and Fall 2026.

All responsible parties will meet regularly to initiate the Course Fee Assessment Process Workflow Initiative. The initiative aims to develop a formal, documented process workflow that highlights all departments involved in course fee assessment. The Office of the Registrar and SIS Financial Services' portions of the process workflow are complete. The overall initiative remains pending completion of formal workflow documentation, which will be reviewed and approved by the Assistant Vice President for Academic Resource Management and the Associate Vice President for Financial Affairs and Controller.

Responsible Parties:
Brian McNamara, Assistant Vice President, Academic Resource Management
Tiffany Robinson, Assistant Vice Provost & University Registrar
Sam Suwal, Student Information Systems (SIS) Financial Accounting Manager

Planned Implementation Date:
08/31/2026

MEDIUM

Finding #2: Insufficient catalog review controls resulted in inconsistent published course fee information.

Condition:	The course fees table in the Undergraduate Catalog lists the approved STSI at $7.20 per credit hour. The college and department-specific sections of the undergraduate catalog list the STSI course fee at $7.00 per credit hour. The course fees table in the Undergraduate Catalog lists the approved College of Sciences Learning Resource Fee (LRS1) at $15.40 per credit hour. The college and department-specific sections of the undergraduate catalog list the LRS1 course fee at $15.00 per credit hour. The course fees table in the Undergraduate Catalog lists the approved College of Liberal and Fine Arts Learning Resource Fee (LRLF) at $10.27 per credit hour. The college and department-specific sections of the undergraduate catalog list the LRS1 course fee at $10.247 per credit hour.
Criteria:	All course fees published in the Undergraduate Catalog should be accurate and consistent.
Cause:	During the review process of course fees published in the Undergraduate Catalog with the academic colleges, the Office of the Registrar's catalog editor did not verify the accuracy or consistency of all published course fees in the undergraduate catalog.

Impact:
Inconsistent published fees may cause student confusion, billing disputes, and reputational concerns.

Management's Action Plan:
The Office of the Registrar corrected the course fees after the Internal Audit team identified and communicated the discrepancies in March 2026.

To reduce the risk of course fee errors, the Office of the Registrar will initiate the college catalog course review process one month earlier and provide advance notifications of review deadlines to the academic colleges.

Responsible Parties:
Tiffany Robinson, Assistant Vice Provost & University Registrar

Planned Implementation Date:
08/31/2026

The following members of the Internal Audit & Consulting Service's staff performed the audit:
Erica Martwick, Senior Internal Auditor
Laura Buchhorn, Audit Director, CIA, CFE, CRMA, CCSA, CGAP

APPROVED FOR RELEASE

John Lazarine, Chief Audit Executive, Internal Audit & Consulting Services

Distribution List

Copies of this report have been distributed to the following:

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APPENDIX

Audit Methodology

We conducted this audit from November 2025 through May 2026, in accordance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*. These 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 the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Finding Rating Methodology and Definitions

Internal Audit used professional judgment to rate the findings identified in this report. The ratings identified for each finding were determined based on the degree of risk or effect of the findings with the audit objectives. In determining the ratings of audit findings, auditors considered factors such as the financial impact; potential failure to meet program/function objectives; noncompliance with state statute(s), rules, regulations, and other requirements or criteria; and the inadequacy of the design and/or operating effectiveness of internal controls. In addition, evidence of potential fraud, waste, or abuse; significant control environment issues; and little to no corrective action for issues previously identified could increase the ratings for audit findings. Internal Audit also identified and considered other factors when appropriate.

Priority	A finding identified by Internal Audit that may significantly affect a strategic or operational goal of a UT institution or the UT System if not addressed.
High	A finding identified by Internal Audit with a high risk of adverse effects to the UT institution or major units requires immediate management action to address the concern and mitigate organizational risks.
Medium	A finding identified by Internal Audit that carries a moderate likelihood of negative impact on the UT Institution—whether institution-wide or at the college, school, or unit level—requires management to implement corrective measures to address the concern and mitigate risks to an acceptable level.
Low	A finding identified by Internal Audit that is unlikely to negatively impact the UT Institution or any of its colleges, schools, or units. Management should still take steps to address the concern and lower risks for the organization.
Satisfactory	No reportable findings were identified during the audit.