



Report to the Audit and Compliance Committee of the
UHS Board of Regents on:

University of Houston-Victoria
Joint Admission Medical Program, Fiscal Years 2020-2021
AR2022-07

UNIVERSITY of **HOUSTON** SYSTEM

INTERNAL AUDITING DEPARTMENT

**UNIVERSITY OF HOUSTON – VICTORIA
JOINT ADMISSION MEDICAL PROGRAM
FISCAL YEAR’S 2020 – 2021**

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EXECUTIVE SUMMARY

OVERVIEW AND SCOPE

The University of Houston System (UHS) Department of Internal Auditing based its opinion over the appropriateness of the expenditures for the Joint Admission Medical Program (JAMP) program for fiscal years 2020 and 2021 on the information provided during the audit. We were informed certain requested information was destroyed or lost during and after a building fire in March 2020. The report's contents contain our opinion based exclusively on the available information provided.

The University of Houston-Victoria (UHV) entered into an agreement with the Joint Admission Medical Program Council, which administers the JAMP program that provides funding for programs in support of economically disadvantaged students interested in attending medical school. The scope for this audit was a review and opinion over the appropriateness of the expenditures for the program for fiscal years 2020 and 2021.

OBSERVATIONS AND OPINIONS

In our opinion, based on the information provided to the UHS Department of Internal Auditing, the expenditures for the JAMP program for fiscal years 2020 and 2021, were appropriate and allowable under the JAMP agreement. However, the audit noted administrative issues related to the JAMP program which resulted in UHV policy violations:

- Insufficient documentation to support effort reported.
- Wages were not properly allocated which resulted in effort reports not being timely completed.
- A Travel Request for the JAMP Director, for travel paid with JAMP funds, was not approved by the Office of Research and Sponsored Programs (ORSP).

RECOMMENDATIONS

The UHS Department of Internal Auditing recommends the following actions:

1. The ORSP should review fiscal year's 2020 and 2021 effort paid, reallocate salary expenses, amend JAMP expenditure reports and return additional unused funds to JAMP, as necessary.
2. The JAMP Director should meet with the Student Success Center timely to determine the number of JAMP tutors, the total number of weekly hours the JAMP tutors can work, and the hourly wage the JAMP tutors will be paid.
3. The JAMP Director should develop a process to ensure that the Electronic Position Request forms (EPRs) and Electronic Personnel Action Request forms (EPARs) for the JAMP tutors are timely completed.
4. The JAMP Director should develop a process to obtain monthly effort and progress reports from the Student Success Center for each JAMP tutor.
5. The ORSP should develop a process to ensure that effort reports for the JAMP tutors are timely completed.
6. The JAMP Director should develop a process to ensure that Travel Requests, for travel paid with grant funds, are submitted to the ORSP for approval.

UNIVERSITY OF HOUSTON-VICTORIA JOINT ADMISSION MEDICAL PROGRAM FISCAL YEAR'S 2020 AND 2021

INTRODUCTION

The University of Houston System (UHS) Department of Internal Auditing based its opinion over the appropriateness of the expenditures for the Joint Admission Medical Program (JAMP) program for fiscal years 2020 and 2021 on the information provided during the audit. We were informed certain requested information was destroyed or lost during and after a building fire in March 2020. The report's contents contain our opinion based exclusively on the available information provided.

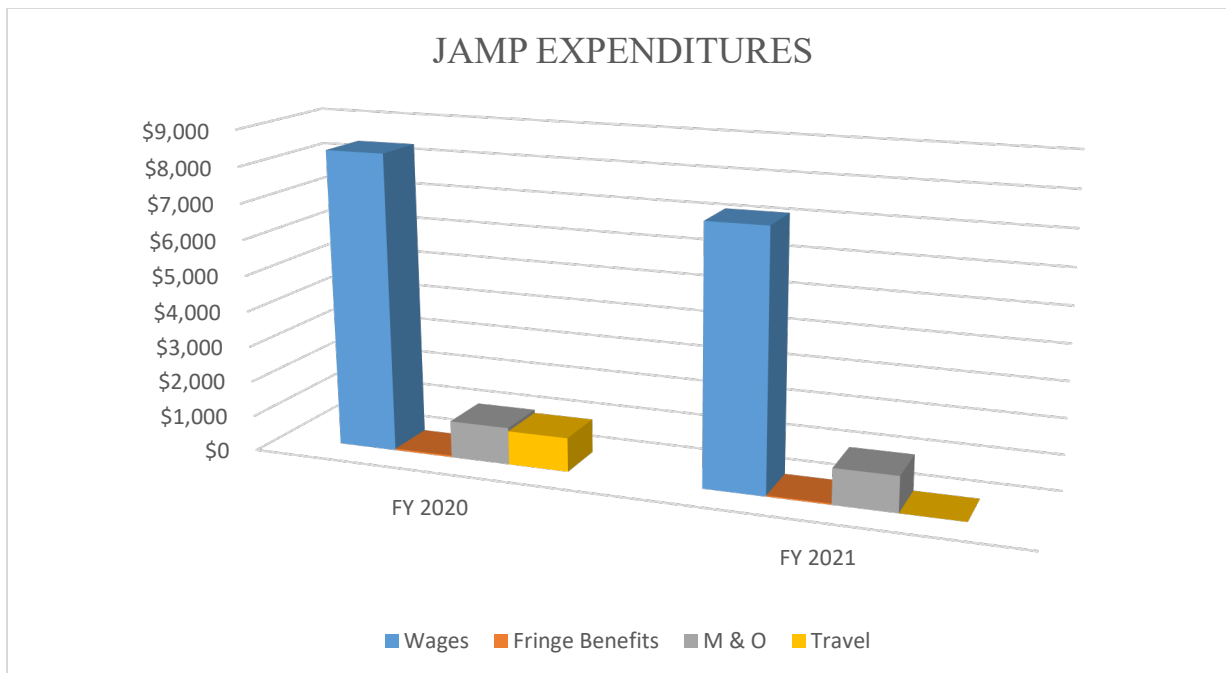
Senate Bill 940 of the 77th Legislative Session (2001) of the State of Texas established the JAMP program to (1) provide services to support and encourage highly qualified, economically disadvantaged students pursuing a medical education; (2) award undergraduate and graduate scholarships and summer stipends to those students; and (3) guarantee the admission of those students to at least one participating medical school (Texas Education Code, §51.822).

The JAMP grants are funded by the Texas Higher Education Coordinating Board and distributed by the Joint Admission Medical Program at the Texas Medical and Dental Schools Application Service.

BACKGROUND

The University of Houston-Victoria (UHV), as a participating school in the JAMP program, is required to select a faculty member to serve as a Faculty Director, recruit, and matriculate eligible undergraduate students for admission to the program, provide academic counseling to participating students enrolled at UHV, and assist with the student's application to and participation in the program.

During fiscal year 2020, UHV received \$12,244 of JAMP funding, total expenditures were \$10,388.39, and \$1,855.61 of unused JAMP funds were returned. During fiscal year 2021, UHV received \$12,332 of JAMP funding, total expenditures were \$8,189.53, and \$4,142.47 of unused JAMP funds were returned. The expenditure amounts are represented in the graph below:



OBJECTIVE AND SCOPE

The objective of this audit, as required by the JAMP program, is to provide assurance that the UHV is in compliance with policies, procedures, laws and regulations that could have a significant impact on operations and reports.

Information relevant to this audit was obtained through:

- Interviewing the JAMP Director, Office of Research and Sponsored Programs (ORSP) and Student Success Center personnel.
- Conducting walk-throughs over key processes.
- Reviewing laws and regulations.
- Reviewing UHS and UHV policies and procedures.

CONCLUSION

In our opinion, based on the information provided to the UHS Department of Internal Auditing, the expenditures for the JAMP program for fiscal years 2020 and 2021, were appropriate and allowable under the JAMP agreement. However, the audit noted administrative issues related to the JAMP program which resulted in UHV policy violations:

- Insufficient documentation to support effort reported.
- Wages were not properly allocated which resulted in effort reports not being timely completed.
- A Travel Request for the JAMP Director, for travel paid with JAMP funds, was not approved by the ORSP.

RECOMMENDATIONS

To improve efficiency and mitigate risk, the UHS Department of Internal Auditing recommends the following actions:

1. The ORSP should review fiscal year's 2020 and 2021 effort paid, reallocate salary expenses, amend JAMP expenditure reports and return additional unused funds to JAMP, as necessary.
2. The JAMP Director should meet with the Student Success Center timely to determine the number of JAMP tutors, the total number of weekly hours the JAMP tutors can work, and the hourly wage the JAMP tutors will be paid.
3. The JAMP Director should develop a process to ensure that the Electronic Position Request forms (EPRs) and the Electronic Personnel Action Request forms (EPARs) for the JAMP tutors are timely completed.
4. The JAMP Director should develop a process to obtain monthly effort and progress reports from the Student Success Center for each JAMP tutor.
5. The ORSP should develop a process to ensure that effort reports for the JAMP tutors are timely completed.
6. The JAMP Director should develop a process to ensure that Travel Requests, for travel paid with grant funds, are submitted to the ORSP for approval.

MANAGEMENT RESPONSES

The ORSP and JAMP Faculty Director (JFD) provided the below noted responses for the reported issues:

1. Compare tutors' earnings per the HR labor distribution reports to the UPSWING Tutoring reports, provided by Student Success, to identify the number of 1-on-1 Tutoring hours (for Biology or Chemistry) that prospective JAMP students and the current JAMP student received. Any identified discrepancies, wages and applicable employer paid taxes, will be reallocated from the JAMP FY20 and FY21 grants to the responsible departmental cost center in the Success Center. Time and Effort Certification Forms for impacted periods will be amended. Since FY20 and FY21 are closed and payroll reallocation cannot be processed in accordance with policy B-2, the UHV Research Administrator will request an exception to policy from the President or VP for Administration and Finance. After receiving approval, ORSP will prepare a GL journal for the cost transfer. The FY20 and FY21 University of Houston - Victoria Expenditure Report Form will be amended to reflect the reduction in salary expenses. The amended forms and PeopleSoft financial report (1074) will be forwarded to Mr. Paul Hermesmeier, Director, and Cody Pannel, Administrative Assistant at the Joint Admission Medical Program. A voucher to return additional unused fund to JAMP will be processed once JAMP accepts the amended expenditure reports and UHV receives the subsequent invoices. ORSP, in turn, will provide UH Internal Audit copies of documentation used to identify discrepancies, amended expenditure reports, subsequent invoices, updated PeopleSoft financial report (1074) for JAMP FY20 and FY21, vouchers with supporting documentation and a copy of the checks/ACH's remittances for the unused funds that was returned to JAMP.

2. The JFD will meet with the Student Success Center personnel to discuss the tutor(s)' activities at the start of each semester and will be notified of any new tutors that start during the semester.
3. The JFD will meet with the Student Success Center personnel to establish the process to ensure tutor records are current. The Student Success Center will send monthly reports of tutor activity associated with JAMP.
4. The JFD will have the Student Success Center send him monthly reports.
5. The Grants and Contracts Coordinator manually prepares the Time and Effort Certification forms using PeopleSoft Human Resource Management System (HRMS) data from payroll. The forms are reviewed by the Research Administrator for accuracy and then distributed to the PI/PD with personnel compensated in whole or in part by a sponsored project. To ensure that effort reports are completed timely, a log for all forms for the quarter will be created and will include the employee's id, name, email address, supervisor's name and email address, and the PI/PD's name and email address. Personnel will be given 15 business days to return the complete forms. The Grants and Contracts Coordinator will send weekly email reminders to personnel and copy their PI/PD with outstanding forms.
6. The JFD will submit travel requests to the College of Education and Health Professions Administrative Assistant prior to any UHV affiliated travel including annual TAAHP conference meetings and annual JFD training meetings.

The UHS Department of Internal Auditing would like to thank the JAMP Director and Office of Research and Sponsored Programs for their cooperation and assistance during this audit process.

Sincerely,

Phillip W. Hurd
Chief Audit Executive
University of Houston System

Participating Auditors: Brandee O'Neal, Tony Moreno and Emily Tran

Action Item Number	Audit Area	University	Recommendation Summary	Task	Responsible Person	Targeted Date	Status
1	Policies and Procedures	UHV	The ORSP should review fiscal year's 2020 and 2021 effort paid, reallocate salary expenses, amend JAMP expenditure reports and return additional unused funds to JAMP, as necessary.	Compare tutors' earnings per the HR labor distribution reports to the UPSWING Tutoring reports, provided by Student Success, to identify the number of 1-on-1 Tutoring hours (for Biology or Chemistry) that prospective JAMP students and the current JAMP student received. Any identified discrepancies, wages and applicable employer paid taxes, will be reallocated from the JAMP FY20 and FY21 grants to the responsible departmental cost center in the Success Center. Time and Effort Certification Forms for impacted periods will be amended. Since FY20 and FY21 are closed and payroll reallocation cannot be processed in accordance with policy B-2, the UHV Research Administrator will request an exception to policy from the President or VP for Administration and Finance. After receiving approval, ORSP will prepare a GL journal for the cost transfer. The FY20 and FY21 University of Houston - Victoria Expenditure Report Form will be amended to reflect the reduction in salary expenses. The amended forms and PeopleSoft financial report (1074) will be forwarded to Mr. Paul Hermesmeyer, Director, and Cody Pannel, Administrative Assistant at the Joint Admission Medical Program. A voucher to return additional unused fund to JAMP will be processed once JAMP accepts the amended expenditure reports and UHV receives the subsequent invoices. ORSP, in turn, will provide UH Internal Audit copies of documentation used to identify discrepancies, amended expenditure reports, subsequent invoices, updated PeopleSoft financial report (1074) for JAMP FY20 and FY21, vouchers with supporting documentation and a copy of the checks/ACH's remittances for the unused funds that was returned to JAMP.	Angela Hartmann, Eliza Fortner, and Amanda Reyes	12/17/2021	
2	Policies and Procedures	UHV	The JAMP Director should meet with the Student Success Center timely to determine the number of JAMP tutors, the total number of weekly hours the JAMP tutors can work, and the hourly wage the JAMP tutors will be paid.	The JAMP Faculty Director (JFD) will meet with the Student Success Center personnel to discuss the tutor(s)' activities at the start of each semester and will be notified of any new tutors that start during the semester.	Michael Wiblishauser and Student Success Center	11/15/2021 (first meeting) and subsequent meetings during the next semester	
3	Policies and Procedures	UHV	The JAMP Director should develop a process to ensure that the Electronic Position Request forms (EPRs) and Electronic Personnel Action Request forms (EPARs) for the JAMP tutors are timely completed.	The JFD will meet with the Student Success Center personnel to establish the process to ensure tutor records are current. The Student Success Center will send monthly reports of tutor activity associated with JAMP.	Michael Wiblishauser and Student Success Center	11/30/2021 (first report) and subsequent reports on a monthly basis. The Student Success Center will send aforementioned reports to the JFD at the end of each month.	
4	Policies and Procedures	UHV	The JAMP Director should develop a process to obtain monthly effort and progress reports from the Student Success Center for each JAMP tutor.	The JFD will have the Student Success Center send him monthly reports	Michael Wiblishauser and Student Success Center	11/30/2021 first report and subsequent reports at the end of each month.	
5	Policies and Procedures	UHV	The ORSP should develop a process to ensure that effort reports for the JAMP tutors are timely completed.	The Grants and Contracts Coordinator manually prepares the Time and Effort Certification forms using PeopleSoft Human Resource Management System (HRMS) data from payroll. The forms are reviewed by the Research Administrator for accuracy and then distributed to the PI/PD with personnel compensated in whole or in part by a sponsored project. To ensure that effort reports are completed timely, a log for all forms for the quarter will be created and will include the employee's id, name, email address, supervisor's name and email address, and the PI/PD's name and email address. Personnel will be given 15 business days to return the complete forms. The Grants and Contracts Coordinator will send weekly email reminders to personnel and copy their PI/PD with outstanding forms.	Angela Hartmann, Eliza Fortner, and Amanda Reyes	11/30/2021	
6	Policies and Procedures	UHV	The JAMP Director should develop a process to ensure that Travel Requests, for travel paid with grant funds, are submitted to the ORSP for approval.	The JFD will submit travel requests to the College of Education and Health Professions Administrative Assistant prior to any UHV affiliated travel including annual TAAHP conference meetings and annual JFD training meetings.	Michael Wiblishauser	Prior to the TAAHP Annual Conference and the Annual JFD Training Meetings held in the Summer.	