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November 22, 2019

Dr. Vistasp M. Karbhari, President  
The University of Texas at Arlington  
701 S Nedderman Dr.  
Arlington, TX 76019

RE: Review of the Nursing Shortage Reduction Program at The University of  
Texas at Arlington

Dear Dr. Karbhari:

I am attaching the final report for *A Compliance Monitoring Review of the Nursing Shortage Reduction Program at The University of Texas at Arlington*, Report No. THECB-CM-FA-20-004. During planning we determined that your internal audit department provides adequate review of this program through required audits of the Nursing Shortage Reduction Program. There were no findings resulting from this engagement.

This Compliance Monitoring report will be presented to the Texas Higher Education Coordinating Board (THECB) Committee on Agency Operations, a standing committee of the THECB Board, in January 2020.

If you have any questions or comments, please let me know.

Sincerely,

A handwritten signature in blue ink that reads "Mark A. Poehl".

Mark. A. Poehl, CPA, CIA, CISA, CFE  
Director, Internal Audit and Compliance

## **Executive Summary**

The University of Texas at Arlington (UTA) generally complied with relevant Coordinating Board (THECB) rules and regulations for the Nursing Shortage Reduction Program (NSRP), in accordance with TAC §22.501-508 and TEC §61.9621-9629.

During planning, we determined that the UTA internal audit department provides adequate review of this program through required audits of the NSRP program. Due to the size of awards, UTA is required to audit these projects after they are closed. We contacted UTA's Office of Internal Audit and obtained copies of audit reports and audit programs for closed projects. We determined that scope, objective, and methodology employed by the UTA internal audit Department was consistent with our planned engagement.

In addition, due to past findings on other institutions' NSRP projects, we requested, received, and reviewed FY2019 NSRP general ledgers to confirm that separate ledgers were provided for each program and year in accordance with TAC §22.501-508 and TEC §61.9621-9629.

Since the planned engagement of UTA's FY2019 NSRP activities would duplicate efforts provided by UTA's Office of Internal Audit, we plan to pass on further review and rely on their work.

## **Review Scope, Objective, and Methodology**

UTA utilizes NSRP funds for Nursing faculty salary support. Therefore, our compliance review was planned to include tests of relevant expenditures reported and certified by UTA for the NSRP activities during FY2019.

Our work planned to include procedures to verify that:

- Expense totals correlated to submitted program reports; and
- The control system provided reasonable assurance that the data reported by UTA to the THECB was accurate and complete.

Our consideration of internal control was for the compliance purpose described in the scope section and was not designed to identify all deficiencies in internal control.

## **Background**

The purpose of the Nursing Shortage Reduction Program is to provide grants to public and private institutions of higher education, and other entities involved with a professional nursing program to reduce the nursing shortage and meet the need for registered nurses in the state of Texas.

## **Detailed Observations, Recommendation, and Management's Response**

None.

**PERFORMED BY:**

Ms. Elizabeth M. Steele, Compliance Specialist

CC:

**THECB**

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