



Audit Summary

The Student Wellness Center appears to have an adequate system of internal controls in place. The controls tested by Internal Audit appeared to be functioning as management intended.

Departmental Background

The Student Wellness Center’s mission statement is, *“To promote health, fitness and responsible personal choices among our students through educational programs, resources and individual consultations.”* The Center provides a variety of programs to enhance the physical and mental wellness for enrolled students and promotes healthy lifestyles through educational programs.

The staff is comprised of an Assistant Director, a Wellness Coordinator, and an Administrative Assistant. The Assistant Director reports to the Assistant Vice President for Student Affairs. The Center plans to hire ten paid student workers during the Fall 2012 semester, called Peer Health Educators (PHED’s), and they will be responsible for contributing to the education of enrolled students on various health and wellness issues. In addition, they will also be expected to provide presentations on various topics, as requested from UTD faculty and students, and will be evaluated by the Center after each presentation.

Student Wellness Center Departmental Summary	
FY 2012 Department Budget	\$154,771 ¹
Number of Employees	3

Objective and Scope

The objective of this audit was to provide assurance to UT Dallas management that an adequate system of internal controls is in place in the Student Health Center and to provide reasonable assurance of sound management. The scope of this audit was fiscal year 2012. To complete this objective we reviewed selected areas of the Student Wellness Center operations regarding the reliability and integrity of financial and operating information, the effectiveness and efficiency of operations, the safeguarding of assets, and compliance with laws and regulations. Specifically we performed the following:

¹ The original submitted budget was \$148,771 but was adjusted upwards by \$6,000 to allow for the hiring of 10 Peer Health Educator Positions at a rate of \$9/ hr.



- Gained an understanding of operations by interviewing staff, and by reviewing requested information, policies and procedures, and other documents relevant to internal controls within the department.
- Conducted a risk assessment of departmental operations and focused our testing on the key risk areas within the department. We tested selected items from the following areas:
 - Account Reconciliations
 - Expenses
 - Purchasing Cards
 - Data Access on Mobile Devices
 - Cash Collections from Annual Event

Where applicable, our examination was conducted in accordance with guidelines set forth in The Institute of Internal Auditors’ *International Standards for the Professional Practice of Internal Auditing*. The *Standards* set criteria for internal audit departments in the areas of independence, professional proficiency, scope and performance of audit work, and management of the internal auditing department.

Audit Results

Internal controls are designed to provide reasonable assurance regarding the achievement of departmental objectives in the following categories: a) effectiveness and efficiency of operations; b) reliability of financial reporting; and c) compliance with laws and regulations. Department heads are ultimately accountable for the internal controls in place in their department. The following examples of best practices that the department demonstrates:

Category	Recommendations
Best Practices	<ul style="list-style-type: none"> ✓ Department goal to provide excellent service to students ✓ Thorough documentation of financial records, such as receipts, used to reconcile accounts ✓ Data access controls for mobile devices ✓ Cash collections procedures for annual fund raising event



We appreciate the courtesy and cooperation received from the management and staff of the Student Wellness Center.

Toni Messer Stephens
Executive Director of Audit and Compliance

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