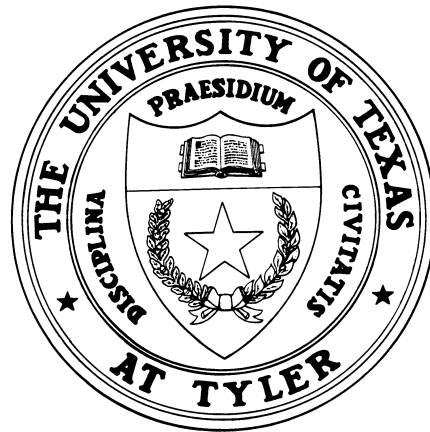


The University of Texas at Tyler
The Office of the Dean of the Graduate School
Change in Management Audit



May 2013

THE UNIVERSITY OF TEXAS AT TYLER AUDIT OFFICE
3900 UNIVERSITY BLVD.
TYLER, TEXAS 75703

The University of Texas at Tyler
The Office of the Dean of the Graduate School
Change in Management Audit
Fiscal Year 2013

Background

A review of accounts in the Office of the Dean of the Graduate School has been conducted at the request of the University of Texas at Tyler (UT Tyler) Institutional Audit Committee (IAC) due to a change in management. Dr. William Geiger was appointed Dean of the Graduate School effective February 22, 2013 replacing the former dean who had been appointed to the office in Fiscal Year 2006.

Engagement Objectives

The objectives of the audit were to review the account transactions specific to the Office of the Dean of the Graduate School for compliance with State of Texas, University of Texas System, and UT Tyler rules and regulations.

Scope and Methodology

The scope of this audit included a review of accounts in all unit codes under the Office of the Dean of the Graduate School from September 1, 2011 through February 28, 2013 as follows:

- Office of the Graduate School – State Appropriation;
- Graduate School Research;
- Office of the Graduate School – Designated Tuition;
- Doctoral Programs;
- Continuing Education/Professional Development;
- Deans Search – Designated Tuition;
- Distance Education Fees;
- PATSS – Patriots Applying Technology for Success and Savings; and
- Academic Profile Assessment – Pilot UT System

The Compliance Office conducted a Quality Assurance Review (QAR) in August 2012 which included departmental accounts for salaries, travel, maintenance and operations as well as account reconciliation and monitoring, capital asset management, human resource management, information technology security, and effective operations. No weaknesses were noted in these areas; therefore detailed testing was not included in the scope of this audit.

Standards

Our audit was conducted in accordance with the guidelines set forth in The Institute of Internal Auditors *International Standards for the Professional Practice of Internal Auditing*.

Procedures

To accomplish the audit objectives a judgmental sample of transactions based on amount, account, and vendor, including transfers, made from September 1, 2011 through February 28, 2013 was selected from the DEFINE accounting system and tested for compliance with rules and regulations including validity, accuracy, approvals, and supporting documentation.

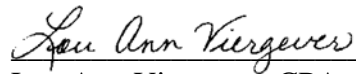
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Engagement Results

Based on the audit procedures conducted, there were no reportable or significant findings. The Office of the Dean of the Graduate School is in compliance with State of Texas, University of Texas System, and UT Tyler rules and regulations. During our examination, we found the records to be well organized and all expenditures appeared appropriate with adequate approvals and supporting documentation. Suggestions for improvements related to effective operations, financial management and asset security have been presented to management in a separate memorandum.

Conclusion

Personnel in the Office of the Dean of the Graduate School are to be commended for the excellent record keeping and pro-active compliance activities.



Lou Ann Viergever, CPA, CIA, CRMA
Executive Director of Audit and Consulting Services