

18-106 Joint Admission Medical Program

We have completed our audit of the Joint Admission Medical Program (JAMP). This audit is required by the Joint Admission Medical Program Council and is part of our fiscal year 2018 audit plan. This audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing*.

BACKGROUND

JAMP is a program created by Senate Bill 940 and is supported by continuing appropriations from the Texas Legislature. The program was created to provide services to support and encourage highly qualified economically disadvantaged students pursuing a medical education, award undergraduate and medical school scholarships, and provide for the admission of those students (who satisfy both academic and nonacademic requirements) to at least one participating medical school.

OBJECTIVES

As required by the Joint Admission Medical Program ("JAMP") Council Agreement, the objective of this audit was to provide assurance that the UTHealth Medical School complies with policies, procedures, laws, and regulations that could have a significant impact on operations and reports.

SCOPE PERIOD

The scope period was 09/01/2016 – 08/31/2017

METHODOLOGY

The following procedures were performed:

- Obtained copies and reviewed the Agreement with the JAMP Council.
- Reviewed applicable policies and procedures relevant to contracts and grants, including JAMP Expenditure Guidelines.
- Obtained JAMP Expenditure reports for the last two fiscal years and compared expenditure categories.
- Verified amounts recorded in the expenditures report agreed to amounts recorded in the PeopleSoft Financial Management System.
- Verified an appropriate system has been established to ensure that appropriate officials provide necessary organizational reviews and approvals of the expenditures of funds and for monitoring project performance and adherence to agreement terms and conditions.
- Verified the amount received by the institution is the amount as stated in the JAMP Agreement
- Selected a sample of expenditure and payroll transactions from the agreement to determine compliance with JAMP Expenditure Guidelines
- Verified that unexpended funds from expired agreement have been returned

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AUDIT RESULTS

Agreement with General Ledger and Expenditure Testing: Auditing and Advisory Services (A&AS) traced amounts reported on the fiscal year 2017 JAMP Expense Reports to the general ledger and noted no exceptions. We also tested a random sample of expenditures and payroll transactions to ensure they were within JAMP guidelines. Based on this testing, we have reasonable assurance these funds are being used for their intended purpose.

Unexpended Funds: JAMP requires the return of any unexpended funds. \$10,996 was unexpended, which includes \$712 retained to cover an encumbrance during fiscal year 2017, which was expended during fiscal year 2018. UHealth will return \$10,284 to the grantor and carryforward \$712 on next year's reporting. The unexpended funds have already been removed from the available budget and the return is being processed as of the date of our review.

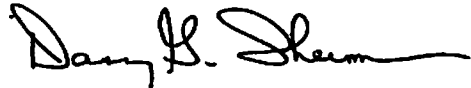
NUMBER OF PRIORITY & HIGH FINDINGS REPORTED TO UT SYSTEM

None

CONCLUSION

In our opinion, the financial reports that were provided to JAMP present revenues and expenditures related to fiscal year 2017 JAMP awards.

We would like to thank the staff and management within the Department of Admissions and Post-Award Finance who assisted us during our review.



Daniel G. Sherman, MBA, CPA, CIA
Assistant Vice President

MAPPING TO FY 2017 RISK ASSESSMENT

Risk (Rating)	
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AUDITING & ADVISORY SERVICES ENGAGEMENT TEAM

Assistant Vice President	Daniel G. Sherman, MBA, CPA, CIA
Audit Manager	
Auditor Assigned	Diarra Boye, Senior Auditor
End of Fieldwork Date	10/23/2017
Issue Date	10/31/2017

Copies to:
Audit Committee