

AUDIT REPORT

Nursing Shortage Reduction Program Awards Audit (FY 2020 Regular and FY 2020 Over 70 Awards)

February 2024

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Summary & Background – NSRP Awards Audit

Summary

We completed an audit of the Texas Higher Education Coordinating Board (THECB) Nursing Shortage Reduction Program (NSRP) awards. The objective was to help ensure The University of Texas at Arlington (UTA) complied with the terms of the NSRP award agreements.

Overall, the program funds awarded and expended during the scope of the audit were in compliance with the requirements as specified by the awards.

There were no reportable findings identified in this audit. Other less significant opportunities were communicated to management separately.

Background

The 86th Texas Legislature Session appropriated funds to the THECB for fiscal year 2020 for the Professional Nursing Shortage Reduction Program. The NSRP awards provide incentive funding to institutions that increase the number of professional nursing graduates and increase enrollments of students seeking initial nursing licensure. The awards are used to supplement current nursing program funding. The intent of these funds is to assist the institution with enrolling a sufficient number of students to meet the state's need for registered nurses. The awards require UTA to submit annual reports of expenditures for each award year until all funds are expended or returned. For awards of \$500,000 or more, an independent audit report is required to be submitted to the THECB within six months after the end of the fiscal year in which the award funds have been fully expended.

The funds may be used for expenses related to:

- Enrolling additional students.
- Nursing faculty enhancement.
- Encouraging innovation in the recruitment and retention of students.
- Developing or implementing innovative methods to make the most effective use of limited professional nursing program resources.

Audit Objective, Scope, Methodology and Work Performed – NSRP Awards Audit

Audit Objective

- Complete the independent audit required to be submitted to the THECB.
- Help provide assurance that UTA was in compliance with the requirements specified in the program announcements for the NSRP FY 2020 Regular Program Award and the FY 2020 Over 70 Program Award.

Audit Scope and Methodology

The scope of the audit focused on the financial activities associated with the FY 2020 Regular Program Award of \$677,011.93 and the FY 2020 Over 70 Program Award of \$116,562.00 for the award term of September 1, 2020 through August 31, 2023.

Audit methodology included interviewing key personnel, reviewing processes, performing analytical procedures and testing of supporting documentation.

The audit was conducted in conformance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*. Additionally, we conducted the audit in accordance with Generally Accepted Government Auditing Standards (GAGAS). Both standards are required by the Texas Internal Auditing Act, and they require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. The Office of Audit and Consulting Services is independent in both standards for internal auditors.

Work Performed

- Reviewed all annual program expense reports or expense tracking reports submitted for each award year, to determine whether they were accurate and submitted to the THECB as required.
- Verified unearned funds were returned by the date specified by the THECB.
- Verified unexpended funds were returned to the THECB, if applicable.
- Confirmed the amount received by UTA for each award agreed to the amount stated in the related NSRP agreement.
- Reconciled amounts recorded in the expenditure reports with those listed in UTShare.
- Determined whether transactions were reported in the proper period.
- Tested a sample of expenditures to help ensure they were accurately reported and complied with applicable standards and guidelines.

We appreciate the outstanding courtesy and cooperation received from the College of Nursing and Health Innovation during this audit.

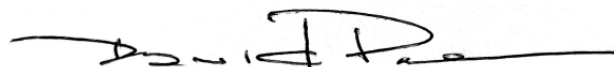
Distribution – NSRP Awards Audit

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