



A Legislative Summary Document Regarding
**The University of Texas Health
Science Center at San Antonio**

Contents
Key Findings from Previous Audits and Reviews
Most Recent Performance Measure Certification

Prepared for the 78th Legislature
by the State Auditor's Office

January 2003

SAO No. 03-341

This is not an audit report and, with the exception of any audit report summaries, the material in this document has not been subjected to all of the tests and confirmations performed in an audit.

The University of Texas Health Science Center at San Antonio

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Key Findings from Previous Audits and Reviews

January 1, 2001–December 31, 2002

State of Texas Federal Portion of the Statewide Single Audit Report for the Year Ended August 31, 2001¹

(February 2002)

Allowable Costs

At the University of Texas Health Science Center at San Antonio (Health Science Center), classified staff payroll for July and August 2001 and faculty payroll for the six months ending August 31, 2001, were not supported by verified time and effort reports. The questioned costs were \$11,059.

Status of Audit Recommendations as of November 30, 2002

KPMG LLP will report on the status of these recommendations in the federal portion of the statewide single audit for fiscal year 2002. This report is expected to be released in Spring 2003.

Period of Availability

Two adjusting entries for payroll (out of a sample size of 30 adjusting entries) were incorrectly charged to expired awards because the related payroll activity had not occurred during the period of availability for the expired awards. The two items were identified by the accounting department; however, they had not been corrected. The questioned costs were \$2,291.64.

Procurement, Suspension, and Debarment

Currently, the Health Science Center does not require that contractors receiving \$100,000 or more in federal funds certify that they and their principals are not suspended or debarred. One test item (in a sample of 30) exceeded \$100,000 and did not have the certification statement. The vendor in this case was not suspended or debarred. If the Health Science Center were to use federal funds to pay for goods and services provided by contractors that are excluded from federal procurement or non-procurement programs, it would be liable to the federal government for those funds.

Most Recent Performance Measure Certification

Fiscal Year 1998–Fiscal Year 2003

The results included in *An Audit Report on Fiscal Year 2001 Performance Measures at 14 Entities* (Report No. 03-008, November 2002) for this entity are summarized below.

Period	Goal/Strategy	Measure	Certification Results
2001	A	Provide Instruction/Operations Percent of Medical School Students Passing Part 1 or Part 2 of the National Licensing Exam on the First Attempt	Certified with Qualification
2001	A	Provide Instruction/Operations Percent of Medical School Graduates Practicing Primary Care in Texas	Inaccurate
2001	A.1.1	Medical Education Minority Admissions as a Percent of Total First-Year Admissions (All Schools)	Certified with Qualification
2001	B	Provide Research Support Total External Research Expenditures	Certified with Qualification
Total Measures Certified Without Qualification^a			0/4 (0%)
Data Reliability Percentage (Certified and Certified with Qualification)			3/4 (75%)

^a The percentage of unqualified certifications is presented because it is used in determining an entity's eligibility for performance rewards as established in the General Appropriations Act [77th Legislature, Article IX, Sec. 6.31(d)(2)].

¹ Results from only the most recent statewide single audit are included in this Legislative Summary Document. KPMG LLP conducted the federal portion of that audit under contract with the State Auditor's Office. Only excerpts from the KPMG audit report are presented above. For the full text of the KPMG audit report, please see www.sao.state.tx.us/Reports/report.cfm?report=2002/02-345.

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Category	Definition
Certified	Reported performance is accurate within +/-5 percent, and controls appear adequate to ensure accurate collection and reporting of performance data.
Certified with Qualification	Reported performance is within +/-5 percent, but the controls over data collection and reporting are not adequate to ensure the continued accuracy of performance data.
Factors Prevent Certification	Actual performance cannot be determined because of inadequate controls and insufficient documentation.
Inaccurate	Reported performance is not within +/-5 percent of actual performance, or there is an error rate of at least 5 percent in the supporting documentation.
Not Applicable	A justifiable reason exists for not reporting performance.