



A Legislative Summary Document Regarding  
**Texas A&M University System  
Health Science Center**

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

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*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.*

# Texas A&M University System Health Science Center

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## Key Findings from Previous Audits and Reviews

January 1, 2001–December 31, 2002

### *A Report on the Fiscal Year 2002 University Accreditation Reviews*

(Report No. 02-036, April 2002)

The State Auditor's Office published an accreditation review report for the Texas A&M University System Health Science Center (Center) in fiscal year 2002. The Southern Association of Colleges and Schools (SACS) requires these financial reviews as a part of its university accreditation process.

We perform these accreditation reviews in conjunction with the internal audit departments of the universities. The internal audit departments prepare summarized financial statements and supporting information. The State Auditor's Office reviews the information provided and determines whether the financial information is appropriately presented and supported. This approach is cost-efficient for the universities and provides the State Auditor's Office with opportunities to review the accounting systems used by the various universities.

We had positive results on the Center's review. In our review, nothing came to our attention that would require a material modification to the financial statements for them to be in conformity with generally accepted accounting principles.

## Most Recent Performance Measure Certification

Fiscal Year 1998–Fiscal Year 2003

The results of *An Audit Report on Performance Measures at 36 State Entities–Phase 12 of the Performance Measures Reviews* (Report No. 98-040, May 1998) for this entity are summarized below.

Period	Measure	Certification Results
1997	Total number of graduates going into medicine, pediatrics, obstetrics/gynecology and emergency medicine residency	Certified
1997	Total number of graduates completing first-time licensure	Certified
1997	Total number of filled positions in residency programs	Certified
Total Measures Certified Without Qualification <sup>a</sup>		3/3 (100%)
Data Reliability Percentage (Certified and Certified with Qualification)		3/3 (100%)

<sup>a</sup> 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)].

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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 Prevented 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.

## Quality Assurance Team Reviews

Conducted by the Legislative Budget Board and State Auditor's Office

### *Completed Projects*

### *Quality Assurance Team Annual Report – January 2002*

The Texas A&M University System Health Science Center (Center) completed the South Texas Telehealth Partnership project at a total cost of \$1,217,117.

The Center completed the Telecommunications Infrastructure Fund Texas A&M University System Health Science Center Health Care Grant project at a total cost of \$1,120,013.