



A Report on

# The Audit of Texas A&M University – San Antonio's Fiscal Year 2013 Financial Statements

John Keel, CPA  
State Auditor

April 23, 2014

Members of the Legislative Audit Committee:

In our audit report dated April 18, 2014, we concluded that Texas A&M University – San Antonio's (the University) basic financial statements for fiscal year 2013 were materially correct and presented in accordance with accounting principles generally accepted in the United States of America. The University published our audit report as part of its basic financial statements, which it intends to post on its Web site at [www.tamusa.tamus.edu/](http://www.tamusa.tamus.edu/).

We also issued a report on internal control over financial reporting and on compliance and other matters as required by auditing standards. Our procedures did not identify any material weaknesses in internal control over financial reporting or any noncompliance with laws or regulations that materially affected the financial statements. In addition, the major internal controls that we tested for the purpose of forming our opinions on the financial statements were operating effectively.

Our procedures were not intended to provide an opinion on internal control over financial reporting or to provide an opinion on compliance with laws and regulations. Accordingly, we do not express an opinion on the effectiveness of the University's internal control over financial reporting or on compliance with laws and regulations.

Auditors communicated certain issues that were not material or significant to the audit objectives in writing to the University's management.

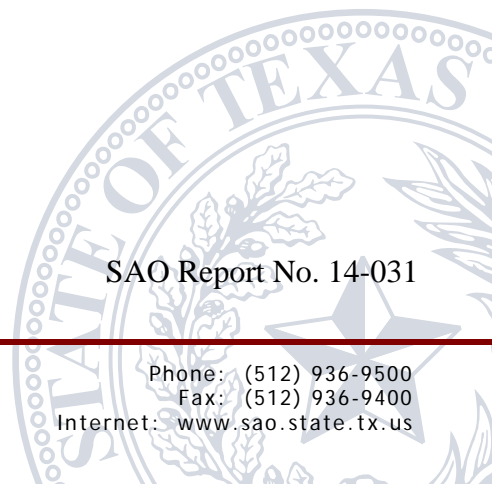
As required by auditing standards, we will also communicate to the Texas A&M University System board of regents certain matters related to the conduct of a financial statement audit.

We appreciate the University's cooperation during this audit. If you have any questions, please contact Verma Elliott, Audit Manager, or me at (512) 936-9500.

Sincerely,

John Keel, CPA  
State Auditor

SAO Report No. 14-031



cc: Members of the Texas A&M University System Board of Regents  
Mr. Phil Adams, Chairman  
Mr. Cliff Thomas, Vice Chairman  
Mr. Anthony G. Buzbee  
Mr. Morris E. Foster  
Ms. Elaine Mendoza  
Ms. Judy Morgan  
Mr. Charles W. Schwartz  
Mr. Jim Schwertner  
Mr. John D. White  
Mr. Nicholas Madere (Student Regent)  
Mr. John Sharp, Chancellor, Texas A&M University System  
Dr. Maria Ferrier, President, Texas A&M University – San Antonio



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