



A Legislative Summary Document Regarding Texas A&M University at Galveston

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We were unable to certify three of four fiscal year 2000 performance measures we tested at Texas A&M University at Galveston. Reported results for these three measures were found to be inaccurate.

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

January 2003

SAO No. 03-336

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 at Galveston

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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 Texas A&M University at Galveston (University) 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 University’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 on Performance Measures at 12 State Entities–Fiscal Year 2001* (Report No. 01-036, August 2001) for this entity are summarized below.

Period	Goal/Strategy	Measure	Certification Results
2000	A	Instruction/Operations	Percent of First-time, Full-time, Degree-seeking Freshmen Who Earn a Baccalaureate Degree within Six Academic Years
2000	A	Instruction/Operations	Retention Rate of First-time, Full-time, Degree-seeking Freshmen Students After One Academic Year
2000	A	Instruction/Operations	Dollar Value of External or Sponsored Research Funds (in millions)
2000	A	Instruction/Operations	Percent of Lower Division Courses Taught By Tenured Faculty
Total Measures Certified Without Qualification^a			0/4 (0%)
Data Reliability Percentage (Certified and Certified with Qualification)			1/4 (25%)
<small>^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)].</small>			

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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.