



A Legislative Summary Document Regarding
**The University of Texas at
Brownsville**

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The Legislature and other oversight bodies can rely on The University of Texas at Brownsville's financial information.

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

January 2003

SAO No. 03-394

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 at Brownsville

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Key Findings from Previous Audits and Reviews

January 1, 2001–December 31, 2002

A Financial Review of The University of Texas at Brownsville

(Report No. 03-003, September 2002)

The Legislature and other oversight bodies can rely on The University of Texas at Brownsville's (University) financial information.

The University's Internal Audit Department identified significant weaknesses in information technology (IT) security controls prior to the start of our audit. Our work confirmed the weaknesses identified by the Internal Audit Department. These weaknesses make the University's computer systems, including the financial system, vulnerable to unauthorized access. Our assessment is that, although weaknesses exist in IT controls, the University's manual reconciliation process mitigates the risk that reported financial data could be unreliable.

The University is spending state appropriations and local funds in accordance with limitations set forth in the General Appropriations Act and other applicable state laws and regulations.

While the University is providing accurate and consistent financial information, we noted certain weaknesses in its financial controls and procedures. Despite these weaknesses, we saw no evidence of loss or abuse of funds.

Status of Audit Recommendations as of November 30, 2002

No status is reported at this time to allow the University sufficient time to address recommendations in this recently released report.

Most Recent Performance Measure Certification

Fiscal Year 1998–Fiscal Year 2003

The results of *An Audit Report on Performance Measures at 25 State Agencies and Educational Institutions–Phase 14* (Report No. 01-007, November 2000) for this entity are summarized below.

Period	Goal/Strategy	Measure	Certification Results	
1999	A	Instruction/Operations	State Pass Rate of Education ExCET Exam	Inaccurate
1999	A	Instruction/Operations	Percent of First-Time, Full-Time, Degree-Seeking Transfer Students Who Earn a Baccalaureate Degree Within Four Academic Years	Inaccurate
1999	A	Instruction/Operations	Percent of Semester Credit Hour Courses Completed	Certified with Qualification
Total Measures Certified Without Qualification^a			0/3 (0%)	
Data Reliability Percentage (Certified and Certified with Qualification)			1/3 (33%)	

^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)].