



**Student Accessibility Services Audit**

**Report No. 17-RBA-004**

**August 31, 2018**

**Office of Audits & Consulting Services**

August 31, 2018

Dr. Guy Bailey, President  
The University of Texas Rio Grande Valley  
2102 Treasure Hills Blvd., Suite 3.115  
Harlingen, TX 78550

Dear Dr. Bailey,

We completed an audit of Student Accessibility Services at The University of Texas Rio Grande Valley (UTRGV). This audit was included in the fiscal year 2018 Internal Audit Plan. The objectives were to:

- Determine the effectiveness of existing policies & procedures related to Americans with Disabilities Act (ADA) compliance and adequacy of controls over related processes to ensure compliance with relevant governmental regulations and university policies and procedures, and
- Review the internal controls established by Student Accessibility Services related to the control environment, segregation of duties, approvals and authorizations, safeguarding of assets, and monitoring, to provide reasonable assurance that existing internal controls are adequate.

This audit was conducted in accordance with The University of Texas System's (UTS) Policy 129 *Internal Audit Activities*, the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing (Standards)* and *Generally Accepted Government Auditing Standards (GAGAS)*. The *Standards* and *GAGAS* set criteria for internal audit departments in the areas of independence, professional proficiency, scope and performance of audit work, and management of audits. We are required to adhere to these *Standards* and UTS 129.

The recommendations in this report represent, in our judgment, those most likely to provide a greater likelihood that management's objectives are achieved. The recommendations differ in such aspects as difficulty of implementation, urgency, visibility of benefits, and required investments in facilities and equipment, or additional personnel. The varying nature of the recommendations, their implementation costs, and the potential risk impact on operations should be considered in reaching your decision regarding courses of action.

We appreciate the assistance provided by UTRGV's management and other personnel. We hope the information and analyses presented in our report are helpful.

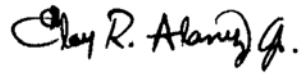
Office of Audits and Consulting Services

The Woods 140  
One West University Blvd.  
Brownsville, Texas 78520-4933  
(956) 882-7023

Sugar Road Annex 1.101  
1201 West University Drive  
Edinburg, Texas 78539-2999  
(956) 665-2110

[utrgv.edu](http://utrgv.edu)

Sincerely,



Eloy R. Alaniz, Jr., CPA, CIA, CISA  
Chief Audit Executive

cc: Dr. Kristen Croyle, Vice President for Student Success  
Ms. Rebecca Gadson, Associate Vice President for Student Life and Dean of Students  
UTRGV Internal Audit Committee  
UT System Audit Office  
Governor's Office of Budget, Planning and Policy  
Sunset Advisory Commission  
State Auditor's Office  
Legislative Budget Board

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Brownsville, Texas 78520-4933  
(956) 882-7023

Sugar Road Annex 1.101  
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Edinburg, Texas 78539-2999  
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## **Executive Summary**

As part of the approved FY2018 audit plan, we completed the Student Accessibility Services (SAS) Audit at the University of Texas Rio Grande Valley (UTRGV).

The objectives of the audit were to:

- Determine the effectiveness of existing policies & procedures related to Americans with Disabilities Act (ADA) compliance and adequacy of controls over related processes to ensure compliance with relevant governmental regulations and university policies and procedures, and
- Review the internal controls established by SAS related to the control environment, segregation of duties, approvals and authorizations, safeguarding of assets and monitoring to provide reasonable assurance that existing internal controls are adequate.

This report focused on strengthening the overall internal control environment. Our audit was limited to interviews with departmental employees and review of internal control questionnaires, departmental records, and processes.

Observations and recommendations for improvements were identified in the following areas:

- Monitor training for part timers
- Update asset location and complete asset transfers
- Complete payroll reconciliation process
- Improve supporting documentation
- Adhere to the Time and Attendance Guidelines Memorandum
- Increase institutional accessibility awareness

Based on the procedures performed, minimal weaknesses were identified within the control environment of the Office of Student Accessibility Services. Implementation of the recommendations will ensure an adequate system of internal controls exists and provide reasonable assurance that the SAS is operating in compliance with applicable policies, laws and procedures.

## Background Information

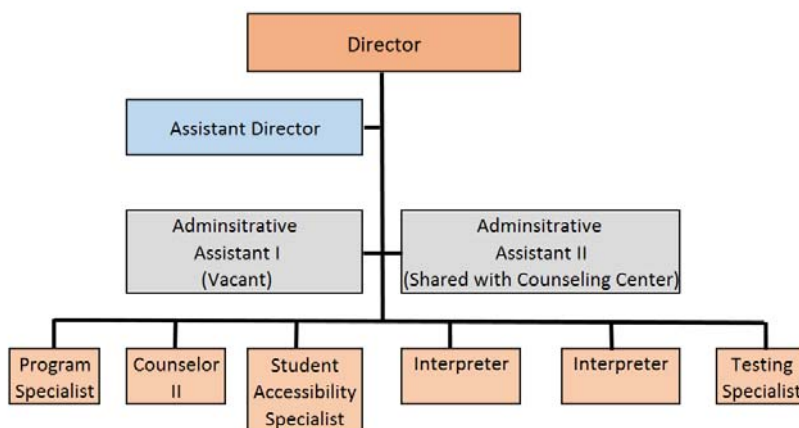
Student Accessibility Services is committed to assisting students with disabilities obtain meaningful academic accommodations in an environment with equal access to the many excellent programs and activities offered by the University of Texas Rio Grande Valley. The mission is to facilitate students’ equal access to university programs and services, promote student learning and development, foster independence and self-advocacy, and provide leadership to the campus on disability issues. SAS is available to the UTRGV community (faculty, staff, and all students) for consultation on a broad range of disability issues.

SAS services include evaluating disability documentation, arranging academic accommodations and providing consultation to students with disabilities, including those with temporary disabilities (e.g., mobility limitations and transient but severe illnesses). SAS also strives to serve the broader University community by raising awareness of the needs and rights of persons with disabilities. SAS facilitates dialogue about issues of diversity and inclusion and promotes respect for the unique needs, challenges, strengths and contributions of community members and in doing so, supporting the UTRGV priority of student success.

There are various federal and state laws that help ensure equal access for individuals with disabilities. These laws include, but are not limited to,

- The Americans with Disabilities Act (ADA) of 1990 & Amended Act of 2008
- Individuals with Disabilities Education Act (IDEA)
- Office of Civil Rights – information on Section 504 and the ADA
- Section 504 Rehabilitation Act of 1973
- Section 508 Federal IT Accessibility Initiative

During audit fieldwork, the Student Accessibility Services has the following structure and budget:



<b>Project #210000207</b>	<b>FY2016 Budget</b>	<b>FY2017 Budget</b>
Admin & Professional Staff Salaries	351,678.00	357,954.00
Wages	201,058.00	191,331.00
Employee Benefits	137,057.00	145,517.00
Operating	79,490.00	79,490.00
Travel	7,575.00	7,575.00
<b>Total</b>	<b>776,858.00</b>	<b>781,867.00</b>

### **Audit Objectives**

The objectives of the audit were to:

- Determine the effectiveness of existing policies & procedures related to Americans with Disabilities Act (ADA) compliance and adequacy of controls over related processes to ensure compliance with relevant governmental regulations, university policies and procedures, and
- Review the internal controls established by Student Accessibility Services related to the control environment, segregation of duties, approvals and authorizations, safeguarding of assets and monitoring to provide reasonable assurance that existing internal controls are adequate.

### **Scope of Work**

The scope of our testing included the FY 2016 September 1, 2015 through August 31, 2016 and FY17 as follows, September 1, 2016 through December 31, 2016 transactions. See the audit results for the detailed audit steps performed.

This audit was conducted in accordance with The University of Texas System’s (UTS) Policy 129 *Internal Audit Activities*, the Institute of Internal Auditors’ *International Standards for the Professional Practice of Internal Auditing (Standards)* and *Generally Accepted Government Auditing Standards (GAGAS)*. The *Standards* and *GAGAS* set criteria for internal audit departments in the areas of independence, professional proficiency, scope and performance of audit work, and management of audits. We are required to adhere to these *Standards* and UTS 129.

## Audit Results

### Institutional Accessibility

We evaluated requisite university policies and procedures and determined that UTRGV is compliant with relevant governmental regulations. During interviews with the different offices which provide accessibility services, we noted there is no dedicated budget to solely address accessibility services across the institution. Student Accessibility Services and Human Resources do not have a budget dedicated solely for accessibilities such as physical access needs on campus which are required due to federal requirements (i.e. accessible/automatic doors, ramps, etc.) They use their departmental budgets. Facilities has a budget for accessibilities pertaining to building, building improvements and any requests from Student Accessibility Services and Human Resources. Each area determines how those funds are spent.

### *Steering Committee*

SAS has a weekly departmental review committee (DRC) which is composed of SAS staff members and, when appropriate, staff from other departments participate. The committee's role is to become acquainted with each student's intake summary, to suggest changes/additions to the recommended accommodations if necessary, and to make supplementary recommendations. However, the committee membership does not include other university stakeholders to facilitate institutional accessibility across campus.

### *Training*

There are different areas responsible for accessibility services across the UTRGV campus and each area is responsible for providing training for their area. The offices responsible for accessibility services in regards to:

- Students – Student Accessibility Services
- Employees – Office of Human Resources
- Visitors and Beneficiaries of Programs, Services, and Activities - Hosting department should contact Human Resources
- Campus – Facilities, Planning & Operations
- Web – Web Accessibility Coordinator
- Discrimination Complaints – Office of Institutional Equity

The Center for Online Learning, Teaching and Technology (COLT) is a very good reference for faculty but, it is not well publicized and no additional formalized training is offered to faculty. In addition, purchasing and facilities functions are not addressed in any of these trainings.

### *Online Content Responsibility and Accessibility*

UTRGV identifies a Web Accessibility Coordinator on its website; however, the link to contact the individual or office is not active. The current link goes back to a legacy institution account which is no longer active.



**Recommendation #1:**

The following additional measures should be considered to increase awareness and facilitate accessibility across the university:

- Establishing a formalized committee that brings the SAS and other offices together such as Facilities and Procurement Offices to decide on a comprehensive plan of action that addresses concerns or emerging issues and prioritizes resolutions for accessibility across campuses at UTRGV. In addition, university resources should be provided to address campus wide Accessibility Services.
- Developing a training plan to target faculty, staff, students and the community. The plan should increase faculty knowledge by providing specific training within the departments on disability issues, such as assistive technology and universal design principles, which can be used to assist students with disabilities in their classrooms.
- Improving the Online Web Accessibility area, identify individual(s) responsible for accessibility concerning online content and correct the inactive website link.

**Management's Response:**

**HR Response:**

- **HR does have an ADA workflow that includes multiple stakeholders such as Facilities and Procurement when necessary. Further, HR has an Electronic Information Resource Committee which includes representatives from Human Resources, IT, Office of Intuitional Equity, Legal, and Student Accessibility Services.**
- **ADA training is a component of the Supervisor Excellence Series offered every Spring and Fall semesters. HR also conducts a condensed version of ADA training, "On the Double," which is offered to the UTRGV departments.**
- **Regarding the Online Web Accessibility area, <http://www.utrgv.edu/en-us/site-policies/web-accessibility/index.htm> is currently accessible.**
- **Important note: The Human Resources Business Partners are tasked to assess employee workplace accommodation requests. Further, nobody spoke to the HR Business Partners regarding current procedures and trainings. HR would like an opportunity to discuss for a more careful response regarding our HR processes.**

**Student Accessibility Services Response:**

- **SAS provides multiple opportunities for faculty / staff professional development each academic year on the topic of accessibility, Universal Design for Learning was addressed during the 2017-2018 academic year. which include: New Faculty Orientation, the annual COLTT Excellence in Online Learning conference, and annual presentations co-sponsored by the Center for Teaching Excellence (CTE). During the 2017-2018 academic year, SAS also partnered with the Office of Institutional Equity to present a session on the topic of discrimination. However, these professional development sessions are not mandatory for faculty/staff.**

- **SAS also provides professional development and informational sessions for faculty and staff upon request. For example, during a recent academic year, additional sessions regarding accessibility and accommodations were provided to Parking and Transportation, Academic Advising , Biology (Lab Teaching Assistants), Residential Life (Resident Advisors), and Facilities supervisors.**
- **UTRGV requires faculty and staff to complete an online Compliance module regarding accessibility, the relevant laws, and services provided by Student Accessibility Services.**

**Implementation Date: Implemented.**

**Control Conscious Environment**

Student Accessibility Services has a mission statement and written goals and objectives that align with their mission. Employees are aware of Regent’s Rules and Regulations, UT System Policies, and UTRGV’S HOP. SAS also developed a procedural guidelines manual which is accessible on their website.

We reviewed employee training and selected 100% of full-time and part-time employees for testing to ensure completion of all required UTRGV training. All full-time employees completed their required training; however, 25% (1 out of 4) of the part-time employees did not complete the required compliance training within 30 days.

We determined that SAS has a control conscious environment.

**Recommendation #2:**

SAS supervisors responsible for part-time employees should ensure these non-compliant employees complete their training immediately. In addition, SAS supervisors should monitor training completion status of future part-time employees to ensure they meet the 30-day requirement.

**Management’s Response:**

**Student Accessibility Services Response:**

- **This concern was addressed with supervisors of part-time staff at the time it was reported by auditors (12/16/17); part-time employees have since completed training within the designated timeframe.**

**Implementation Date: Implemented.**

### **Monitoring**

We interviewed departmental employees, as deemed necessary to gain an understanding of the account reconciliation process and reviewed departmental records. Although there is an established process for reconciling departmental accounting records to the official accounting records of the university, we determined that the reconciliation process is incomplete with respect to payroll expenses. A review of account reconciliations for FY2016 and FY2017 revealed that monthly payroll expenses review was not documented to determine whether payroll transactions are valid and accurate. For FY2016, records reflect that no documentation was maintained to support reconciliation of payroll expenses. For FY2017, timesheets were kept with the departmental records; however, no recalculations were completed for direct wage employees.

### **Recommendation #3:**

The SAS account manager should ensure payroll expenses are reconciled and evidence of recalculations are documented. Complete reconciliation procedures ensure accounting transactions are accurately recorded.

### **Management's Response:**

#### **Student Accessibility Services Response:**

- **The departmental process was updated once auditors reported the concern (12/16/17).**
  - **Payroll expenses for part-time, direct wage staff are recalculated by the employee's direct supervisor; payroll expenses are then confirmed and reconciled by the account reviewer.**

### **Implementation Date: Implemented.**

### **Departmental Expenditures**

We selected a judgmental sample of 89 total transactions (30 payroll, 36 operating and 23 travel expenses), representing 10%, 16% and 61% of the total dollar value of the expense category population, respectively, and we reviewed support documentation for appropriateness, validity, accuracy, timeliness and approvals.

Payroll expense testing yielded no exceptions.

During testing of operating expenses, the following were identified:

- Food Purchase Substantiation - four instances where the food purchase substantiation form was not completed. In addition, there were five more instances where the legacy institution's form was used and did not contain an agenda and a participants listing.
- Expenditure type (E-type) - four instances where the e-type used was incorrect.
- Receiving Report - three instances where a receiving report was not documented.

For travel expenses, there was an instance where a total of \$12.78 of state taxes were paid.

**Recommendation #4:**

Although proper authorizations and approvals exist, the account manager should ensure compliance with proper purchasing procedures and guidelines as it relates to the following:

- A substantiation form must be completed to document business purpose of food purchases. The business purpose must be clearly defined and specific. Documentation form must accompany any notice announcing event or meeting (flyers, correspondence, brochures, etc.). Original detailed/itemized receipts and information on the business purpose of the expense and the individuals or groups attending the event should be explicitly provided.
- Expenditure types, which are the driver for predetermined rules set for required approvals, should be correctly applied and when applicable, receiving reports should be provided in order to confirm receipt of goods.

In addition, expenses must also support the mission and purpose of UTRGV.

**Management’s Response:**

**Student Accessibility Services Response:**

- **At the time the concerns noted above were brought to the attention of the SAS account manager, updated procedures have been implemented to correct the issues. All expenses support the mission of the department and UTRGV.**

**Implementation Date: Implemented.**

**Safeguarding of Assets**

We traced five items located in the department to the respective inventory listing. We also confirmed the existence of five assets selected from inventory subsidiary ledger to the department. Based on our review, SAS had five instances where the asset was located in a different location from the location listed on UTRGV’s inventory records.

<b>Asset Number</b>	<b>Description</b>	<b>Location</b>	<b>Found</b>
747051119-1	Cpu-Optiplex Gx620 Dt W/17in.	BCRTZ 123	BCRTZ 124
747078880-1	Cpu-Optiplex 390 Small Form	BCRTZ 129	BCRTZ 121
747078881-1	Cpu-Optiplex 390 Small Form	BCRTZ 120	BCRTZ 122
0000078304	DESKTOP, HP Elite Desk 800 G1	BCRTZ 129	BCRTZ 124
0000100800	ENCODER, I CAP ENCODER	EUCTR 108	EACSB 1.126K

Of the five instances, one asset was under the responsibility of another inventory custodian and had not been transferred. Upon further review of SAS’s inventory listing, another similar asset was also identified for transfer.

Asset Number	Description	Department Listed	Department Located
0000100800	ENCODER, I CAP ENCODER	Student Accessibility Services	Univ Marketing & Communication
0000100799	ENCODER, I CAP ENCODER	Student Accessibility Services	Univ Marketing & Communication

**Recommendation #5:**

SAS should strengthen its controls over safeguarding of assets by updating the asset location to ensure accurate information is reflected in the official inventory records. In addition, proper procedures should be followed to complete asset transfers to the appropriate responsible inventory custodian. Assurance that changes have been completed by the Assets Management should be followed up.

**Management’s Response:**

**Student Accessibility Services Response:**

- The assets noted above (0000100800 and 0000100799) were never in the physical possession of the SAS department. Rather, the items were purchased with funds approved through the Student Fee Advisory Committee (and requested by SAS). The assets were delivered directly to University Marketing and email communications occurred to ensure transfer of assets from SAS to University Marketing.
- Based on individual student needs for usage of assets (computers) within the department, items may be moved within the SAS offices as needed. When such moves occur, the departmental inventory manager will be informed so that asset inventory location can be updated accordingly.

**Implementation Date: Implemented.**

**Time Reporting**

Based on our review of employee records, we found three instances in which partial-day absences were deducted from employees’ vacation and sick leave contrary to the Time and Attendance Guidelines Memorandum dated November 10, 2015 from the Chief Human Resources Officer to Executive Leadership.

**Recommendation #6:**

The Director for Student Accessibility Services should ensure Time and Attendance Guidelines are communicated to employees and consistently applied. In addition, management should review all employees’ leaves taken and adjustments should be made accordingly.

**Management’s Response:**

**Student Accessibility Services Response:**

- **The employee partial-day absences noted above were addressed for 3 exempt SAS employees through an email, along with copies of the employees' time cards, which was sent to HR during Fall 2016.**

**Implementation Date: Implemented**

## **Conclusion**

Based on the procedures performed, minimal weaknesses were identified within the control environment of the Student Accessibility Services. Implementation of the above recommendations will help to ensure an adequate system of internal controls exists and provide reasonable assurance that the SAS is operating in compliance with applicable policies, laws and procedures.