

Internal Audit Report

Summer Camps

September 2019

Distribution – Summer Camps

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Background

For this audit, we defined a "Summer Camp" as an activity, camp or program, whether sponsored or not by The University of Texas at Arlington (UTA), whose participants are under the age of 18 and are not enrolled at UTA. We identified a population of 67 programs falling under this definition. Of these, there were 47 programs sponsored by UTA and 20 programs not sponsored.

Sponsored programs are those run by a college, school or department within UTA whose financial transactions are recorded through the financial system. Non-sponsored programs are those managed by a third-party organization or individual, where UTA has no involvement in the operation of the program, but requires a contract for the use of UTA's facilities for an agreed-upon rental fee and other preconditions.

The following state regulations and policies were the basis for testing:

- UTA - *2018 Summer Camp Guide*;
- Texas Education Code (TEC) Section 51.976: *Training and Examination Program for Employees of Campus Programs for Minors on Warning Signs of Sexual Abuse and Child Molestation*;
- University of Texas System (UT System) Policy UTS 124: *Criminal Background Checks*;
- UTA - Procedure BF-AS-PR-14: *Cash Handling*;
- UTA - Procedure BF-AS-PR7: *Cost Center and Project Statements*.



Audit Objective, Scope & Ranking Criteria

Audit Objective

The audit’s objective was to review the policies, procedures and controls in place for Summer Camps and determine whether compliance with Federal, State and University guidelines was adequate. The audit focused on the following areas:





- 1) Camp planning
- 2) Criminal background checks
- 3) Emergency action plans
- 4) Insurance requirements
- 5) Financial account management
- 6) Training of summer camp personnel, students and volunteers

Audit Scope

The scope of the audit was from May 1, 2018, through August 31, 2018. Audit methodology included interviewing key personnel, reviewing processes, and performing limited testing of supporting documentation.

Ranking Criteria

All findings in this report were ranked based on an assessment of applicable qualitative, operational control and quantitative risk factors, as well as the probability of a negative outcome occurring if the risk is not adequately mitigated. The criteria for these rankings are as follows:

	Priority	An issue identified by an internal audit that, if not addressed on a timely basis, could directly impact achievement of a strategic or important operational objective of UTA or the UT System as a whole.
	High	A finding identified by an internal audit that is considered to have a medium to high probability of adverse effects to UTA either as a whole or to a significant college/school/unit level.
	Medium	A finding identified by an internal audit that is considered to have a low to medium probability of adverse effects to UTA either as a whole or to a college/school/unit level.
	Low	A finding identified by an internal audit that is considered to have minimal probability of adverse effects to UTA either as a whole or to a college/school/unit level.

None of the findings from this review are deemed as a “Priority” finding.




Executive Summary – Summer Camps

The primary objective is to help ensure that UTA and non-sponsored summer camps are in compliance with University policies and procedures, as well as state and federal laws.

UTA's summer camp program was managed through a decentralized approach. As a result, limited accountability existed to help ensure required procedures and governance were consistently followed. Additionally, key processes related to risk and financial management were not in place as ownership had not been established. Finally, a strategic direction for the program was lacking, resulting in inadequate focus being placed on establishing and achieving common goals and objectives. Specifically, the following opportunities were identified during the audit:

1. Centralizing Summer Camp oversight/management and better defining employee roles would benefit the program;
2. An opportunity exists to enhance the monitoring of non-sponsored summer camps' compliance with minimum insurance requirements;
3. Opportunities exist to enhance the information disclosed in the non-sponsored camps written acknowledgment related to criminal background checks;
4. Opportunities exist to enhance controls to help ensure the proper maintenance of summer camp records;
5. Monthly financial statement reconciliations are not consistently reconciled and reviewed on a timely basis as expected by the Division of Business Affairs;
6. Opportunities exist to enhance the summer camp program's financial management;
7. The monitoring of the non-sponsored camps' counselor to participant ratio could be improved;
8. The terms of the facilities use agreements are not consistently followed.

Further details are outlined in the *Observation* section. Other less significant opportunities for improvement were communicated to management separately.

8 Observations	 High	2
	 Medium	5
	 Low	1

We appreciate the courtesy and cooperation received from Guest Services and University Compliance Services throughout this audit.

Centralizing Summer Camp oversight/management and better defining employee roles would benefit the program

A decentralized approach is used to run UTA's Summer Camps. Guest Services, University Compliance Services, as well as Program Directors (from various host departments, colleges and schools) all play important roles. However, no single department has the overall responsibility or authority for managing UTA's Summer Camps. As a result, oversight for UTA's Summer Camp program is inconsistent. Additionally, management responsibilities related to mitigating the risks associated with youth on campus were not clearly defined.

Decentralization increases the reliance placed on the departments, colleges or schools hosting the camps. These areas may not have the expertise or resources to consistently mitigate risks associated with youth on campus. Additionally, these areas may not have proficiency in promotion of the UTA brand and detailed knowledge of the Summer Camp Guide requirements. As a result, camp participants and/or parents may have inconsistent experiences, thereby potentially compromising UTA's reputation.

Opportunities related to the decentralized approach used to monitor Summer Camps include the following:

- The 2018 Summer Camp Guide states that, "the Guest Services department provides a centralized office to assist with planning, organizing, and coordination of summer camps." However, Guest Services are generally only involved in the management of camps that utilize housing or meal services.
- University Compliance Services performs several key oversight functions for UTA's sponsored summer camp programs, dedicating one FTE for approximately three months of the year to complete these duties. However, involvement with non-sponsored camps was limited. Additionally, by performing aspects of first-line management duties, University Compliance Services may be limiting their independence related to testing/verifying conformity to Summer Camp policies and procedures.

Adopting a centralized approach and clearly defining employee roles could help ensure oversight functions adequately cover risks and promote procedural compliance.

Observation 1 - Continued

High

Centralizing Summer Camp oversight/management and better defining employee roles would benefit the program

Recommendation:

Guest Services should consider establishing a dedicated Youth Protection or Camp Coordinator position. The individual in this position would be responsible for overseeing the protection of minors participating in youth programs and the monitoring of compliance with Federal, State and University guidelines. Additionally, the individual could help establish a strategic direction for the program along with metrics to measure progress. Finally, the assigned employee should define the processes and responsibilities for each role on the Summer Camp team. Guest Services should consult with executive management of UTA to determine the department in which this position should be housed.

Management Response:

The planned first step is to supplement the existing structure of UTA's youth programs with the addition of a new Compliance Services position (Youth Program Compliance Coordinator). This new Compliance Services position will be responsible for providing information, training, and monitoring for the Camp Directors (Sponsored and Non-sponsored camps) to help ensure full compliance. The training provided by the Youth Program Compliance Coordinator will include fiscal management, internal controls, account reconciliations, records management and reporting. Under this model, the Camp Directors will continue to be responsible for operating in accordance with Youth Protection regulations, policies and procedures. Guest Services will continue to manage the facility use agreements and oversee the development of Communications Plans and camp packets. Additionally, Guest Services will evaluate performing additional centralized activities to benefit individual camps and the total UTA program. Insurance certificates and criminal background check verification will continue to be managed as it is today.

Consideration will also be given to hiring of a Youth Program Leader to develop, coordinate, oversee and promote all of UTA's youth camps and activities. Feasibility for this position will be reviewed with key UTA leaders to determine whether this position would provide a positive ROI and other benefits.

Target Implementation Date: by Q1 2021

Responsible Party:

An opportunity exists to enhance the monitoring of non-sponsored summer camps' compliance with minimum insurance requirements

Non-sponsored camps are required to obtain general liability coverage and submit a certificate of insurance to Guest Services before the start of the camp. The general liability coverage must include sexual misconduct/sexual abuse coverage or the licensee must provide and maintain a separate sexual misconduct/sexual abuse policy. The general liability and sexual misconduct/sexual abuse coverage must name UT parties (Board of Regents, UT System, UTA and the officers and employees of each) as additional insured. UTA set the following minimum limits for the general liability policy:

- \$1,000,000 for bodily injury, abuse or death of person – each occurrence
- \$1,000,000 for property damage – each occurrence

Our review of five non-sponsored camps disclosed the following:

- Four out of the five camps did not obtain sexual misconduct/sexual abuse coverage as part of their general liability policy or as a separate policy;
- Three out of the five camps did not name all UT parties as additional insured on the policy;
- Two of the five camps did not meet the minimum insurance requirement for damage to rented premises of \$1,000,000;
- One of the five camps did not submit a certificate of insurance to Guest Services before the camp's start date.

Additionally, UTA does not define all the limits usually included in a general liability policy. All five camps set their own limits for the undefined categories (see chart below). Insufficient monitoring of insurance from non-sponsored camps increases UTA's risk of financial losses.

Limits	USA Football - High School Camp	DFW Chinese Youth Camp	Hockey Ministries International Camp	Student Life II	Dallas Mavericks Overnight Camp
Each Occurrence (limits set by the University)	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000
Med Expense (any one person)	10,000	5,000	-	20,000	-
Personal & Advertising Injury	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
General Aggregate	-	2,000,000	3,000,000	3,000,000	10,000,000
Products - Completed/Operational Aggregate	1,000,000	2,000,000	3,000,000	3,000,000	2,000,000
Deficiencies					
Sexual misconduct/sexual abuse coverage lacking	X	X	X	✓	X
All UT parties not named on policy	X	✓	X	✓	X
Lack of minimum requirement for damage to property	✓	X	X	✓	✓
Certificate of insurance not provided before camp start date	✓	✓	✓	✓	X

An opportunity exists to enhance the monitoring of non-sponsored summer camps' compliance with minimum insurance requirements

Recommendations:

- 1) To provide clear direction to sponsors, Guest Services should consider accessing the need to set general liability limits for the following categories:
 - Each occurrence;
 - Damage to rented premises;
 - Medical expense (any one person);
 - Personal & advertising Injury;
 - General aggregate;
 - Products completed/operational aggregate.
 - (If applicable) business auto liability insurance covering all owned, non-owned or hired automobiles and worker's compensation insurance.

This will help enable the sponsors to consistently communicate their insurance needs to the carrier and help ensure non-sponsored camps operating on campus have appropriate coverage.

Management Response:

For non-sponsored camps, Guest Services, working with the UT System Office of Risk Management, will determine minimum insurance coverage requirements, work with UTA's Office of Legal Affairs to make any necessary modification to the Facilities Use Agreement, and then Guest Services will employ internal controls to help ensure all camps are in strict compliance. Evidence of required insurance coverages will be required before summer camp utilizes any university facilities. University Compliance Services will monitor this activity to determine if compliance goals are being met.

Target Implementation Date:

February 1, 2020

Responsible Party:

Director of University Center Operations and Guest Services and Executive Director/Compliance Officer

An opportunity exists to enhance the monitoring of non-sponsored summer camps' compliance with minimum insurance requirements

Recommendations:

- 2) Guest Services should consider requiring all non-sponsored camps to disclose their deductible. If the deductible is too high, Guest Services should consider requiring bonding coverage to protect UTA. Guest Services should also consider developing formal procedures to monitor the incoming certificates of insurance to determine whether UTA's insurance coverage limits are met.

Management Response:

Guest Services will meet with the University's Chief Legal Officer and consult with the Office of Risk Management (UT System), to determine the need and associated risk involved with requiring non-sponsored camps to disclose their deductible. If through the course of this meeting it is determined that this information needs to be captured, Guest Services will require this information from all non-sponsored camps.

Guest Services will develop a spreadsheet, similar to the layout that was provided in the findings report, to track the incoming insurance certificates. These will be monitored as received and inputted into the spreadsheet. Communication will be made back to the non-sponsored camps if limits are not met.

Target Implementation Date:

May 1, 2020

Responsible Party:

Director of University Center Operations and Guest Services

Observation 3

Medium

Opportunities exist to enhance the information disclosed in the non-sponsored camps written acknowledgment related to criminal background checks

UT System Policy (UTS) 124, Criminal Background Checks, requires an annual criminal background check be performed once a year on all youth camp employees, volunteers and student observers. Additionally, the policy states the following background check sources may be used as appropriate:

1. Texas DPS Crime Records Service or Public Site check
2. Sex offender registration check
3. Appropriate out-of-state check
4. International check, where applicable conditions apply

Currently, UTA does not verify that background checks are performed in accordance with UTS 124 on non-sponsored camp employees, volunteers and student observers. Instead, non-specific acknowledgement letters were accepted to document that employee background checks were performed. The acknowledgement letters were reviewed for five of the twenty non-sponsored camps. In all cases, these letters did not provide the information necessary to determine whether the background checks performed were in accordance with UTS 124. See examples of the non-sponsored acknowledgement letters to the right.

Additionally, the agreement to operate on UTA's property (operating agreement for all non-sponsored camps) does not currently require that annual background checks on non-sponsored employees, volunteers and student observers be performed.

To help ensure a safe and secure environment for all UTA campers, appropriate criminal and sex offender background checks should be performed on all employees, volunteers and interns.

Example Disclosures from Written Acknowledgements

Dallas Mavericks – “This letter is to inform you that all of our staff, coaches, and interns have completed a background check.”

DFW Chinese Youth Camp – “All of our summer camp staff, volunteers, and interns who have direct contact with our campers have cleared with our criminal background check before joining our team.”

Student Life – “Each of our staff has also passed a background check.”

Hockey Ministries International – “This letter is to verify that our staff for our upcoming Hockey Ministries International Christian Hockey camp on the campus of the University of Texas at Arlington have completed the UTS minors training & criminal background checks.”

Observation 3 - Continued

Medium

Opportunities exist to enhance the information disclosed in the non-sponsored camps written acknowledgment related to criminal background checks

Recommendation:

We recommend Guest Services add a provision to the facility use agreements requiring the disclosure of all camp employees, the date the background checks were completed and the inclusion of a clause stating all employee, volunteers and interns are required to pass a background and registered sex offender check within the last fiscal year.

Management Response:

Guest Services, working with the Office of Legal Affairs, will update the language concerning criminal background checks in the Facilities Use Agreement and employ internal controls for all non-sponsored camps to help ensure strict compliance. University Compliance Services will monitor this activity to determine if compliance goals are being met.

Target Implementation Date:

February 1, 2020

Responsible Party:

Director of University Center Operations and Guest Services and Executive Director/Compliance Officer

Opportunities exist to enhance controls to help ensure the proper maintenance of summer camp records

Sponsored camps are *required to obtain* and retain the following forms for a four-year period based on the Office of Legal Affairs Retention Schedule: UTA Code AD037.

1. Required Participant Forms

- Consent to Treat (Form 25-1);
- Release and Indemnification Agreement for Minors (Form 15-3) or Adults (Form 15-5)
- Notice of Privacy Practice (Form 9-5);
- Photographic Consent and Release (Form 14-1)

The required forms of 57 camp participants were reviewed; out of those, 25 Photographic Consent & Releases, 25 Indemnification Agreements, 30 Notice of Privacy Practice Forms, and 30 Consent to Treat forms were not properly retained. This was due to the decentralized nature of how the programs operate. UTA has not designated a department or personnel to oversee and centrally manage these activities to help ensure compliance with UTA's retention schedule. As a result, we could not verify whether these required forms were consistently obtained.

2. Non-Sponsored Camps Written Acknowledgement Letters – Criminal Background Checks

Guest Services was unable to provide written acknowledgment letters for one of the five camps. As a result, we were unable to determine whether criminal background checks were properly performed. This was likely due to the file being shredded at the conclusion of the camp, which was not in accordance with the retention schedule.

3. Supporting Documentation for Deposits

The supporting documentation was not properly maintained in accordance with the retention schedule for 4 of the 48 deposits reviewed. As a result, we were unable to determine whether the deposits were properly recorded.

Inadequate records management could result in an increased risk of valuable time being taken up retrieving poorly organized records and increase UTA's exposure to legal liability.

Observation 4 - Continued

Medium

Opportunities exist to enhance controls to help ensure the proper maintenance of summer camp records

Recommendation:

Guest Services should implement monitoring procedures to help ensure that all programs are in compliance with the records retention schedule. These requirements should be documented in the Summer Camp Guide.

Management Response:

1. Guest Services, working with the Office of Legal Affairs, will update the Facilities Use Agreement to include record retention schedule requirements, and help ensure that all records are maintained in accordance with said schedule for non-sponsored camps.
2. University Compliance Services, Youth Program Compliance Coordinator, working with the Office of Legal Affairs, will establish a records retention schedule for summer camp applications and forms, and communicate this records retention schedule requirement to the Summer Camp Directors for all campus sponsored camps during the training and educational services period(s).
3. University Compliance Services will monitor this activity to help ensure compliance is achieved.

Target Implementation Date:

May 1, 2020

Responsible Party:

Executive Director/Compliance Officer and Director of University Center Operations and Guest Services

Observation 5

Medium

Monthly financial statement reconciliations are not consistently reconciled and reviewed on a timely basis as expected by the Division of Business Affairs

Five sponsored camps were tested for adherence to Procedure BF-AS-PR7: *Cost Center and Project Statements*. The sample included two monthly financial statement reconciliations from the following camps:

- Entry to Engineering
- H.O.P.E Tutoring Science-Math Partners
- Kids and Teens University
- Summer Strings
- Volleyball Team Camp

Each department is responsible for the timely reconciliation and review of their monthly financial statements based on due dates provided by the Division of Business Affairs “Financial Statements are Ready to Generate” monthly announcements. Seven out of the ten reconciliations reviewed were not completed on a timely basis.

Camp	Cost Center Number	Month Tested	Date Reconciled	Date Reviewed	Business Affairs (BA) Recon Due Date	Number of Days Past BA Due Date
Entry to Engineering	550395	Apr-18	09/20/18	10/30/18	06/19/18	95
Entry to Engineering	550395	May-18	09/24/18	10/30/18	07/20/18	73
HOPE Tutoring Science-Math Partners	560589	Jun-18	10/23/18	10/24/18	08/14/18	52
HOPE Tutoring Science-Math Partners	560589	Jul-18	10/30/18	10/30/18	09/12/18	35
Kids and Teens University	310662	Jun-18	08/30/18	09/20/18	08/14/18	28
Summer Strings	550250	Jul-18	09/28/18	09/28/18	09/12/18	13
Volleyball Team Camp	470056	Aug-18	10/30/18	11/11/18	10/31/18	8

In general, the underlying causes of late departmental reconciliations were the absence of effective internal control procedures, insufficiently trained staff to perform reconciliations, and/or lack of management emphasis on performing reconciliations. These reconciliation issues may impact the department's ability to effectively monitor the camp's budget execution.

Observation 5 - Continued

Medium

Monthly financial statement reconciliations are not consistently reconciled and reviewed on a timely basis as expected by the Division of Business Affairs

Recommendation:

A representative from the Division of Business Affairs should work with the departments and provide sufficient resources to help ensure that departments experiencing reconciliation problems receive training assistance from knowledgeable staff and develop a process to remind the reconciling agent of the reconciliation due dates.

Management Response:

1. The Business Technology Services (BTS) team will contact and schedule training sessions with Summer Camp Directors and personnel.
2. University Compliance Services will monitor this activity going forward to help ensure compliance is achieved.

Target Implementation Date:

May 1, 2020

Responsible Party:

Executive Director of Business Technology Services, and Executive Director/Compliance Officer

Observation 6

Medium

Opportunities exist to enhance the summer camp program's financial management

1. Cost Centers

Two sponsored camps did not establish a dedicated cost center. This is not in accordance with the Account Management section of the 2018 Summer Camp Guide, which states "A separate UT Share cost center should be established for each summer camp." There has been general confusion and misunderstanding over the language in the guide by camp directors. The confusion has been over the use of "should" in the Summer Camp Guide. It allows the reader to make a judgment about whether or not to follow the recommendation.

The inconsistencies in how the policy is understood could affect UTA's ability to monitor the execution of the budget and evaluate the operational efficiency of the camp.

2. Camp Registration Fees

The Summer Camp program is lacking strategic direction related to pricing. Well-defined goals and objectives will allow management to develop the necessary metrics to evaluate whether UTA is achieving its objectives. An example of the program not having well-defined objectives is the inconsistent pricing for summer camps. Substantial deviations in price exist between different camps, with fees ranging from \$7 to \$300 per participant.

Camp	Host Department	Number of Participants	Participant Fee	Coaches Fee (Allocated on a Participant Basis)	Total Registration Fee
Entry to Engineering	Engineering	45	\$ 300	\$ -	\$ 300
Volleyball Team Camp	Volleyball-Women's	59	\$ 7	\$ 20*	\$ 27

* Coaches Fee - \$200 times 6 Coaches = \$1200 divided by 59 participants = \$20 (rounded)

The cost of the camp will vary depending on the size and complexity of the camp. However, running a camp at a significant deficit should be discouraged unless there are other preeminent benefits.

Opportunities exist to enhance the summer camp program's financial management

Recommendations:

- 1) Guest Services should consult with the host departments and develop a standard pricing model and approval process. Setting well-defined pricing strategy will help ensure accountability and facilitate decision making.

Management Response:

1. University Compliance Services, as part of the training and educational services provided to Summer Camp Directors, will address fiscal management responsibilities to include the establishment of cost centers for each camp, and the financial reporting requirement by providing a template for each Summer Camp Director to utilize, and then monitor this activity to help ensure compliance is achieved.

Target Implementation Date:

May 1, 2020

Responsible Party:

Executive Director/Compliance Officer

- 2) Guest Services should require all camps to be accounted for in a separate UT Share cost center by strengthening the language used in the "Account Management" criteria stated in the Summer Camp Guide to reflect its intended purpose by using words of obligation such as, *must*, *must not* and *required*.

Management Response:

The Summer Camp Guide will be updated to reflect these fiscal management responsibilities.

Target Implementation Date:

May 1, 2020

Responsible Party:

Executive Director/Compliance Officer

Observation 7

Medium

The monitoring of the non-sponsored camps' counselor to participant ratio could be improved

UTA leases its facilities to outside groups or individuals who run independent camps and are unaffiliated with the University. Currently, UTA does not require non-sponsored camps to disclose their counselor to participant ratio. Additionally, UTA does not have a program in place to monitor the counselor to participant ratio for non-sponsored camps. As a result, a risk exists that a camp may not maintain the required ratio.

Having the proper counselor to participant ratio helps to ensure proper oversight, focus on safety, as well as compliance with Federal, State and University governance.

Recommendation:

Guest Services, or their delegate, should actively monitor the counselor to participant ratio on all non-sponsored camps to help ensure compliance with Federal, State and University governance.

Management Response:

1. Guest Services will be responsible for including in the Facilities Use Agreement any requirement on the counselor to participant ratio for non-sponsored camps utilizing benchmarks as published by the American Camp Association.
2. University Compliance Services will monitor this ratio on a go-forward basis to help ensure compliance is achieved.

Target Implementation Date:

May 1, 2020

Responsible Party:

Executive Director/Compliance Officer and Director of University Center Operations and Guest Services

Observation 8

Low

The terms of the facilities use agreements are not consistently followed

The facilities use agreement for non-sponsored camps (Licensee) requires the following:

- 1) Deposits: Licensee must remit a deposit of 50% of their initial conference bill to UTA (Licensor) 60 days before the camp's arrival date.
- 2) Initial Bill: Licensee must remit the entire balance of any camp seven days before the camp arrival date.

However, these requirements may be waived at the discretion of the Licensor for returning Licensees with good credit history with the Licensor. Once management has decided to waive these requirements, the Licensor is required to notify the Licensee in writing.

For the five non-sponsored camps tested, none of the camps remitted Deposits or Initial Bills in accordance with the facilities use agreement. Additionally, Guest Services did not maintain proper documentation to support the waiver of these contract terms.

These matters may affect the ability of UTA to manage departmental budgets and assess operational effectiveness efficiently.

Recommendation:

Guest Services, or their delegate, should implement monitoring procedures to help ensure that all programs are operating in compliance with the standard facilities use agreements terms and conditions.

Management Response:

Guest Services will implement internal control procedures to help ensure all terms and conditions of the Facilities Use Agreement for non-sponsored camps are followed or met. University Compliance Services will monitor this activity as well to help ensure compliance is achieved..

Target Implementation Date:

February 1, 2020

Responsible Party:

Director of University Center Operations and Guest Services and Executive Director/Compliance Officer