PROJECT SUMMARY

Texas A&M University has processes in place to provide reasonable assurance that the Education Research Center is in compliance with state and federal laws related to the interagency agreement between Texas A&M University, the Texas Higher Education Coordinating Board (THECB), and the Texas Education Agency (TEA). The Education Research Center operated within its contractual requirements. The University also implemented the recommendation in our prior report, Review of the Education Research Center, which was issued in December 2010, by improving the management of project accounts.

The Education Research Center, established in July 2007, is one of three Education Research Centers in Texas created to maintain a warehouse of student data and conduct research using this data. The Education Research Center received initial funding of $1,050,000 to establish the center and perform certain research projects and is in the last year of a five-year agreement. Expenditures from the initial grant totaled approximately $60,000 in fiscal year 2011 and there is a remaining balance of just over $150,000. Several other grants have been received since its inception which provide funding for further education research projects.

BASIS OF REVIEW

Objective and Scope

The objective of the audit was to assess the University’s compliance with the contract terms and state and federal laws related to the interagency agreement between Texas A&M University, the Texas Higher Education Coordinating Board, and the Texas Education Agency to establish the Education Research Center at the University. The interagency agreement with the THECB and TEA requires Texas A&M University to obtain an audit of the Education Research Center annually. The review of the Education Research Center focused primarily on expenditures and contract compliance. Our review did not include a detailed review of data security or a penetration test as the Education Research Center arranged to be included in a controlled
penetration test performed by the Texas Department of Information Resources for the THECB. The audit period was September 1, 2010 through August 31, 2011. Fieldwork was conducted during September 2011.

Criteria

Our audit was based upon standards as set forth in the System Policy and Regulation Manual of the Texas A&M University System and other sound administrative practices. This audit was conducted in conformance with the Institute of Internal Auditors' "International Standards for the Professional Practice of Internal Auditing."

Additionally, we conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

Background

The interagency agreement between Texas A&M University, the Texas Higher Education Coordinating Board, and the Texas Education Agency provided the University with $1,050,000 in 2007 to create and operate a research center for a period of five years. The State of Texas Education Research Center at Texas A&M University studies major issues in education reform and school governance in order to improve policy and decision-making in P-16 education. The Education Research Center's interdisciplinary team of researchers investigates the nature and impact of school resources and educational practices that affect students' learning and close the achievement gap. In support of its mission, the Education Research Center conducts research in three areas: educator preparation; school finance, resources, and facilities; and curriculum and teaching methods.
AUDIT TEAM INFORMATION

Charlie Hrn cir, CPA, Director
Brian Billington, CPA, Audit Manager
Holly Blue, CPA

DISTRIBUTION LIST

Dr. R. Bowen Loftin, President
Dr. Karan Watson, Provost and Executive Vice President for Academics
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Dr. Douglas J. Palmer, Dean, College of Education
Dr. Hersholt Waxman, Director, Education Research Center
Mr. Charley B. Clark, Associate Vice President for University Risk and Compliance