PROJECT SUMMARY

Texas A&M University has controls in place to ensure compliance with the Texas Higher Education Coordinating Board’s (THECB) grant conditions for its 2007 Norman Hackerman Advanced Research Program (NHARP) grants. Expenditures for the grants were allowable, and all other applicable THECB requirements were met. Texas A&M University received the following grants:

- Project Number 010366-0020-2007: Identifying the Neural Circuits Controlling a Complex Behavior, award amount $150,000.
- Project Number 010366-0028-2007: The Impact of Orbital Variations of Insolation During Intervals of High Atmospheric C2, award amount $137,000.
- Project Number 010366-0087-2007: Is Water Table a “Material” Free Surface?, award amount $120,000.
- Project Number 010366-0001-2007: Subfemtosecond Laser Pulse Compression by Coherent Oscillations in Raman-active Crystals, award amount $150,000.
- Project Number 010366-0046-2007: Graded Hecke Algebras and Deformations, award amount $50,077.
- Project Number 010366-0054-2007: Applications of Algebraic Geometry to Algebraic Statistics and Geometric Modeling, award amount $68,000.
- Project Number 010366-0052-2007: Total Synthesis of Guaianolide Natural Products, award amount $150,000.
- Project Number 010366-0039-2007: Toward Matterwave Chemistry, award amount $150,000.
- Project Number 010366-0034-2007: Phosphonate Mimics of Tetrahedral Intermediates as Potent Inhibitors of Enzyme Catalyzed Reactions, award amount $150,000.
- Project Number 010366-0053-2007: Stable Isotopes of Mollusk Shells as Proxies for River Discharge and Hypoxia on the Texas Shelf, award amount $101,924.
- Project Number 010366-0017-2007: Assessment and Prediction of Coastal Erosion and Morphological Changes in the Upper Texas Gulf Coast, award amount $137,900.
- Project Number 010366-0024-2007: Bayesian Hierarchical Models for Integrating Multi-resolution Information, award amount $50,000.
BASIS OF REVIEW

Objective and Scope

The objective of this audit was to test the University’s compliance with the THECB’s regulations associated with NHARP grants. Transactions related to these grants were reviewed for the period of May 2008 to May 2010. Fieldwork was conducted from July to August 2010. The audit team used the THECB’s 2007 Grant Conditions for the NHARP as criteria to determine if:

- Expenditures, including salaries, were allowable and related to grant activities.
- Budget transfers were appropriately approved.
- Required reports were filed timely.
- All other requirements set forth in the grant conditions were met.

Criteria

Our review was based upon standards as set forth in the System Policy and Regulation Manual of the A&M University System, the Texas Higher Education Coordinating Board’s 2007 Grant Conditions for the Norman Hackerman Advanced Research Program, and other sound administrative practices. This evaluation was performed in compliance 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 Norman Hackerman Advanced Research Program was created by the Texas Legislature in 1987 as a competitive, peer-reviewed grant program to fund scientific and engineering research projects of faculty members at Texas higher education institutions. Originally titled the Advanced Research Program, the Program was renamed the Norman Hackerman Advanced Research Program (NHARP) in 2007 to honor the distinguished researcher and chairman of the Texas Higher Education Coordinating Board's Advisory Committee on Research Programs (ACORP), Dr. Norman Hackerman. The program is administered by the Texas Higher Education Coordinating Board.

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