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Fourth Quarter Report for Fiscal Year 2014

THE TEXAS A&M UNIVERSITY SYSTEM

Review of Human Subject Research Compliance Outside of Brazos Valley

Catherine A. Smock, C.P.A.
Chief Auditor
Overall Conclusion

Additional oversight and guidance is needed in the Texas A&M University System to ensure A&M System members located outside of Brazos County are in compliance with laws and policies governing human subject research. The oversight and guidance needs to be provided by each member’s leadership staff responsible for research along with continued support from the System Chief Research Compliance Officer. Our survey of the ten A&M System members located outside Brazos County indicated that significant improvements need to be made in several areas to ensure that each member’s processes and procedures provide reasonable assurance that an effective human subject research program is in place.

Out of the ten A&M System members located outside of Brazos County, onsite audit work was performed at Tarleton State University (TSU) and Prairie View A&M University (PVAMU). TSU was determined to be operating for the most part without a human subject research program, thus operating in noncompliance with A&M System requirements and federal regulations. PVAMU’s human subject research program requires significant improvements in the areas of Institutional Review Board approvals and clearly documented meeting minutes, timeliness of human subject research training, accuracy of conflict of interest disclosure statements, and research protocol classification and processing. TSU and PVAMU reported 79 and 44 active research protocols, respectively, in fiscal year 2013.

Summary of Significant Results

A&M System Human Subject Research Program Guidance

The survey results from the ten A&M System members located outside Brazos County on their human subject research compliance processes and procedures indicated that additional oversight and guidance is needed. We noted that six of the ten members did not have an approved university rule, as required, to carry out A&M System requirements regarding the use of human subjects in research. A review of the ten members’ Institutional Review Board (IRB) procedures indicated that seven of the ten were missing one or more required elements in their IRB procedures as well as additional operational details suggested by the federal Office of Human Research Protection. Without strong human subject

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research compliance programs, the A&M System members' risk of noncompliance with federal and A&M System requirements are increased which may result in reputational damage, penalties, fines, and/or loss of research funding.

**Tarleton State University**

Tarleton State University does not have adequate processes and controls in place to ensure compliance with laws and policies governing human subject research. A review of existing human subject research processes identified multiple conditions and instances of noncompliance with A&M System requirements. Although TSU’s IRB was established in 2001 to oversee human subject research, the university does not have a functioning human subject research program in place and established procedures are not adequately documented and do not meet federal and A&M System requirements. Without a fully functioning program, the university is not in compliance with federal regulations related to federally funded research involving human subjects which could lead to penalties, loss of research funding, and reputational damage to the university. The university indicated it has recently put forth significant effort to create and implement procedures to improve its program and IRB processes and bring them in compliance with A&M System and federal regulations.

**Prairie View A&M University**

Significant improvements are needed in several areas of Prairie View A&M University’s human subject research program to ensure compliance with laws and policies governing human subject research. High error rates (ranging from 36% to 47%) were noted in our testing of compliance with research protocol approval requirements and IRB meeting minute requirements. In addition, human subject research training requirements were not consistently met for researchers involved in human subject research. For five of 29 (17%) human subject research protocols tested, research personnel did not fully or properly complete a conflict of interest statement as required. Research protocols are also not being properly classified by the university which could lead to inefficiencies within the protocol approval process. As a result of noncompliance with human subject research requirements, penalties, loss of research funding, and reputational damage could occur to the university. The university indicated it has recently put forth significant effort to revise and implement procedures to improve its human subject research program and IRB processes and bring them in compliance with A&M System and federal regulations.
Summary of Management’s Response

Management agrees with the recommendations in the report and has taken, or is in the process of taking steps to implement all the recommendations by the end of March 2015.
Detailed Results

1. A&M System Human Subject Research Program Guidance

Continued guidance and oversight is needed to ensure A&M System members are in compliance with laws and policies governing human subject research. A survey of the ten A&M System members located outside of Brazos County was performed in February 2014 in conjunction with the A&M System Office of Research Compliance (ORC). Based on the results of the survey, detailed reviews of the human subject research programs at Tarleton State University (TSU) and Prairie View A&M University (PVAMU) were performed. TSU was determined to be operating for the most part without a human subject research program and PVAMU had multiple instances of noncompliance with federal and A&M System requirements (See audit observation 2 and 3 for further details).

For the ten A&M System members surveyed, we reviewed each member's required university rule and IRB procedures. This review focused on compliance with A&M System requirements and the Department of Health and Human Services regulations at Code of Federal Regulations (CFR) 45, 46.103 (b) (4) and (5). These regulations require IRB procedures to address seven specific elements. We further reviewed the member's IRB procedures related to initial and continuing reviews of research protocols, the two most significant elements required, for certain operational details suggested in the Department of Health and Human Services Office for Human Research Protection's “Guidance on Written IRB Procedures.” Based on this review, six of the ten members located outside of Brazos County did not have an approved university rule regarding the use of human subjects in research as required by A&M System Regulation 15.99.01, Use of Human Subjects in Research, and seven of the ten members were missing one or more required elements in their IRB procedures. Detailed results for each member are shown in the following table.
The A&M System Chief Research Compliance Officer has been working with A&M System members to increase compliance with federal and A&M System requirements regarding human subject research. Guidance included expert tools to review the member’s human subject research program for compliance, various educational programs, annual meetings, onsite visits, and offers to perform program reviews of each member and training for IRB members and principal investigators. It should be noted that the above results were as of February 2014. During the spring of 2014, the System Chief Research Compliance Officer began assisting A&M System members in developing comprehensive university rules and procedures related to human subject research. As a result, some of the missing rules and procedures have already been addressed according to management.
**Recommendation**

Continue to work closely with A&M System members located outside Brazos County to ensure they are in compliance with federal and A&M System requirements governing human subject research including:

- Completing current efforts to develop university rules as required by A&M System Regulation 15.99.01.

- Developing and implementing comprehensive human subject research procedures which address all federal requirements and take into consideration guidance provided in the Office for Human Research Protection’s document “Guidance on Written IRB Procedures.”

- Assessing and recommending human subject research compliance staffing levels and expertise needed by each A&M System member given the magnitude of their human subject research activities.

- Periodically monitoring and reporting research compliance results to each A&M System member’s executive management in order to strengthen the accountability of each member’s research staff for maintaining compliance.

**Management’s Response**

*Management agrees with the recommendations made in this report. The A&M System Chief Research Compliance Officer will continue to work closely with A&M System members to ensure they are in compliance with all requirements governing human subject research. The Chief Research Compliance Officer will among other activities:*

- **Ensure, by December 31, 2014,** that all A&M System members, as required by A&M System Regulation 15.99.01 either have an approved rule or have submitted draft rules to the Office of General Counsel for review. Currently of the six A&M System members that did not have a university rule in place at the time of the audit, two (WTAMU and TAMU-CT) now have an approved rule and three others (TAMU-T, TSU and PVAMU) have submitted draft rules for review by the Office of General Counsel.

- **Work with A&M System members to ensure, by March 31, 2015,** that they have developed and implemented comprehensive human subject research procedures.
• Conduct, by March 31, 2015, an assessment of the staffing levels and expertise needed by each A&M System member to ensure compliance with federal and A&M System requirements governing human subject research.

• Monitor on an ongoing basis the adequacy of each A&M System member’s research compliance enterprise and report, no less than annually, the results to their executive management.

2. Tarleton State University Human Subject Research Program

Although Tarleton State University’s IRB was established in 2001, there is not a fully functioning program in place for managing the protection of human subjects involved in research and established procedures are not adequately documented and do not meet federal and A&M System requirements. A review of existing human subject research processes in place at the time of the audit identified multiple conditions and instances of noncompliance with A&M System and federal requirements as follows:

• No documented procedures are in place for the submission and review of initial protocols; protocol continuations, amendments, expirations, and closeouts; administering protocols involving vulnerable populations; ensuring that required training of principal investigators (PIs) does not expire while protocol research is being performed; ensuring IRB registration renewals and updates are made as required; training IRB members on their IRB duties; and handling or penalizing PIs that are not compliant with procedures.

• There are no records documenting how protocols meet Exempt determinations or Expedited approval requirements; that PIs have taken required training prior to submission of protocols; and project closeouts.

• No IRB meetings were convened for 10 years prior to November 2013. The previous IRB chairs classified all protocols as exempt during this time.

• The university’s IRB membership has recently changed; however, the IRB membership roster has not been updated since January 3, 2012.

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<td>Expedited - Research involving human subjects with no more than minimal risk or minor changes in approved research. These protocols can be reviewed by a qualified IRB reviewer rather than at a convened IRB meeting.</td>
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<tr>
<td>Full Board – Research involving human subjects with greater than minimal risk or minimal risk, but do not qualify for expedited review. These protocols are reviewed at convened IRB meetings at which a majority of the IRB members are present.</td>
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- IRB meeting minutes do not include the protocols' vote count for, against or abstaining as required. As a result, it cannot be determined if the requirement for a quorum was met for the IRB votes on protocols.
- Protocol application forms include review categories other than Exempt, Expedited and Full Board, which are the only authorized categories.
- Current protocol lists maintained include all protocols since 2001 with no designation indicating which protocols are active or inactive other than by the protocol renewal date.
- Protocol numbering methods do not facilitate ease of tracking protocol continuations. The current process assigns a new protocol number for continuations which is not filed with the original protocol.
- No continuing reviews or reviews for amendments have been performed and it has not been fully determined the extent to which current research is continuing.
- No records retention procedures have been developed. All required records documenting IRB activities are not retained as required. In addition, manual records of protocols have been retained that extend back 14 years.

Interviews with the university's human subject research program staff indicated a general unawareness of many of the requirements and operational processes needed for operating a program. Without a functioning program, the university is in noncompliance with A&M System requirements as well as federal regulations to the extent that federally funded research is performed involving human subjects. This noncompliance could lead to penalties, loss of research funding, and reputational damage to the university.

Texas A&M System Regulation 15.99.01, Use of Human Subjects in Research, Section 2.4 states that procedures for safeguarding the rights of individuals shall be consistent regardless of sources of funding. This includes each IRB meeting the requirements set out in the federal regulations such as having all protocols for research on human subjects, whether funded or unfunded, approved by the IRB before the initiation of the research project. In addition, written IRB procedures, including procedures related to the review of human subject research protocols and reporting guidelines, must be developed. PIs are also required to submit continuing reviews to their respective IRBs, as directed by the IRB, but not less than annually.
The university indicated it has recently put forth significant effort to create and implement procedures for improving their human subject research program and IRB processes to bring them in compliance with A&M System requirements and federal laws. The university is also in the process of addressing recommendations made during a high-level review of its program in January 2014 by the System Chief Research Compliance Officer including reviews of past protocols for potential noncompliance involving lack of proper classification, review, and approval; lack of continuing reviews; lack of amendments; and other potential instances of noncompliance, etc.

Recommendation

Complete the development and implementation of a human subject research program that is in compliance with federal and A&M System human subject research requirements as follows:

- Prepare comprehensive human subject protection and institutional review board procedures that address all relevant federal and A&M System human subject research requirements. Update these procedures as needed.

- Implement a process for monitoring and enforcing compliance with university procedures and document these monitoring processes.

- Develop a training program to ensure all individuals associated with human subject research processes at the university have been adequately trained and are aware of all federal and A&M System human subject research requirements. This includes ensuring that all research personnel involved with human subject research applications have completed required training prior to IRB approval of the application.

- Ensure all human subject research processes and activities are documented as required and follow stated records retention policies.

- Develop goals, objectives, and performance measures for the program including specific measurable performance targets that are consistent with the program’s objectives. Track and report corresponding performance data to university management to ensure the human subject research program achieves its objectives. Utilize the performance targets to perform a workload analysis to determine the resources needed for the program to achieve its stated performance expectations.

- Provide additional oversight and guidance to ensure compliance with laws and policies governing human subject research.
Complete implementation of the System Chief Research Compliance Officer’s recommendations including reviews of active protocols for potential noncompliance involving lack of proper classification, review, and approval; lack of continuing reviews; lack of amendments; and other potential instances of noncompliance. Take the necessary steps to address instances of noncompliance identified and any required reporting of these instances.

Management’s Response

Tarleton State University has made significant improvements in rebuilding a quality human subjects protection program including implementation of new human subject research program policies, new IRB leadership and participants with Collaborative IRM Training Initiative (CITI) training, IRB training meetings, and electronic documentation of proposal review and tracking. These improvements will continue until Tarleton is in full compliance with A&M System and governmental regulations. The university rule for the Use of Human Subjects in Research has been approved by A&M System General Counsel for legal sufficiency review. Implementation of these updated processes and procedures will be completed by October 13, 2014.

3. Prairie View A&M University Human Subject Research Program

Additional oversight and guidance is needed for Prairie View A&M University’s human subject research program in the following areas to ensure compliance with federal and A&M System requirements:

3a. Institutional Review Board’s Review of Research Protocols

Research protocol reviews tested were not in compliance with federal and A&M System requirements. Eight of 17 (47%) initial and/or continuing protocols tested which went to the full IRB for approval did not have evidence that there was a quorum of the IRB present when the protocol was approved. IRB meeting minutes were not always adequate to determine if a quorum was present. For 11 months of IRB meeting minutes tested:

- Four of 11 (36%) did not include accurate voting detail based on the stated IRB member count.
- Five of 11 (45%) did not have a quorum at some point; however, actions continued to be voted upon. This was also noted during testing of initial protocols above in which eight of 17 (47%) of the initial protocols tested did not have a quorum of the IRB when the initial protocol was approved.
• Four of 11 (36%) had guests that were incorrectly recorded as voting members in the minutes.

• Voting members frequently enter and exit the IRB meeting and this was not consistently documented in the meeting minutes which created confusion as to how many members were remaining as eligible voters.

A&M System Regulation 15.99.01, Use of Human Subjects in Research, Section 2.4 states that all research on human subjects, whether funded or unfunded, must be approved by the IRB before the initiation of the research project. Code of Federal Regulations (CFR), Title 45, Part 46, Protection of Human Subjects requires that proposed research be reviewed and approved at convened meetings at which a majority of the members of the IRB are present. In addition, the university’s Institutional Review Board Member Handbook indicates that no legally valid IRB action may be taken without a properly constituted quorum. If a quorum is lost during a meeting, then the committee cannot conduct official business until the quorum is restored. If the quorum is not restored, the meeting is concluded and remaining business continues at the next scheduled meeting.

CFR, Title 45, 46.115, IRB Records states an institution, or when appropriate an IRB, shall prepare and maintain adequate documentation of IRB activities including the minutes of IRB meetings which shall be in sufficient detail to show attendance at the meetings; actions taken by the IRB; the vote on these actions including the number of members voting for, against, and abstaining; the basis for requiring changes in or disapproving research; and a written summary of the discussion of issues and their resolution. In addition, the university’s Institutional Review Board Member Handbook states that non-voting (ex-officio) members may attend the meetings, but these members may not vote on the decisions and are not included in determining or establishing a quorum. IRB meeting minutes must reflect the presence of non-voting members and human subject research compliance staff.

**Recommendation**

Increase monitoring efforts and training of PIs to ensure initial protocols are properly approved with a quorum of IRB committee members.

Provide additional training to IRB members on the IRB membership and committee requirements stipulated in the federal regulations and to staff recording minutes to properly track and document the entrance and exit of voting members to ensure an accurate vote count and quorum.
Management’s Response

We agree with this recommendation and will increase monitoring efforts and training of PIs to ensure initial protocols are properly approved with a quorum of IRB committee members.

We will provide additional training to IRB members on the IRB membership and committee requirements stipulated in the federal regulations and staff recording minutes to properly track and document the entrance and exit of voting members to ensure an accurate vote count and quorum.

We have developed a training module for PI eligible faculty to include the steps required for the review, approval, and continuation of protocols.

These activities are being implemented and will be completed by November 30, 2014.

3b. Human Subject Research Training

Human subject research training requirements were not consistently met for researchers involved in human subject research. Nine of 31 (29%) initial and continuing research protocols tested did not have evidence of current human subject research training on file for all researchers involved with the project. Overall, there were 83 total researchers who participated on the research protocols tested of which almost 10% lacked documentation of current human subject research training. A lack of evidence of monitoring and enforcement of training resulted in the identified noncompliance issue.

PVAMU Human Subject Research, Guidelines for Completion of the Collaborative IRB Training Initiative Protecting Human Research Participants Training states that documented evidence is required that all principal and co-investigators and all master's and dissertation committee members have completed human subject research training and that their training certification is current. Researchers must be prepared to provide evidence of a current electronic training certificate to support their files and to facilitate release of funds. Initial and continuing reviews will not be performed without proof of current training completion. Required training helps to ensure that researchers are aware of applicable federal laws and ensures their compliance with the university’s procedures.

Recommendation

Increase monitoring and oversight to ensure all research personnel involved with a human subject research protocol have completed required training prior to receiving the IRB approval letter for the protocol.
Management’s Response

We agree with your recommendations, and the Office of Research Compliance will increase monitoring and oversight to ensure all research personnel involved with human subject research protocol have completed required training prior to receiving their IRB approval letter for the protocol.

The Office of Research Compliance has drafted a pre-proposal form that requires human subject research training as part of the proposal submission process. The Office of Research Compliance will provide monitoring of this requirement.

The Office of Research Compliance has initiated the development of a training module for PI eligible faculty to include the steps required for the review, approval, and continuation of protocols. The training module will direct PI eligible faculty and research team members to participate in the completion of CITI training.

This process will be implemented by December 31, 2014.

3c. Conflict of Interest Disclosure Statement

Five of 29 (17%) human subject research protocols tested involved research personnel that did not fully or properly complete a conflict of interest statement as required. Disclosure statements were often submitted but not completed fully or properly by research personnel. In addition, instances were noted in which researchers indicated they had a potential conflict of interest but did not submit the appropriate form to manage the conflict. Research compliance staff did not always ensure that disclosure statements were completed properly or follow up to ensure the potential conflict was resolved before the protocol was approved.

Texas A&M System Regulation 15.01.03, Financial Conflicts of Interest in Sponsored Research, and CFR 45 Part 94 indicate that disclosing financial conflicts of interest to human subject research participants is a method to manage, reduce, or eliminate these conflicts. In addition, the PVAMU Institutional Review Board Member Handbook states that faculty and their staff may have financial relationships with outside organizations, which might create the potential for financial conflicts of interest. While the IRB can be helpful in identifying potential conflicts, it is the faculty or staff member’s responsibility to comply with the university’s Disclosure of Significant Financial Interest policy.
**Recommendation**

Provide additional guidance and oversight to ensure all research personnel involved with human subject research properly and fully complete and submit the required conflict of interest statement prior to IRB approval of the respective research protocol.

**Management’s Response**

*We agree with your recommendations, and the Office of Research Compliance will provide additional guidance and oversight to ensure all research personnel involved with human subject research properly and fully complete and submit the required conflict of interest statement prior to IRB approval of the respective research protocol.*

*The Office of Research Compliance has drafted a pre-proposal form that requires human subject research training and the PVAMU Conflict of Interest Disclosure Statement as part of the proposal submission process.*

*This process will be implemented by December 31, 2014.*

3d. **Research Protocol Classification and Processing**

**Research protocols are not being properly classified by the university which results in inefficiencies within the protocol approval process.** The university has been classifying and processing most research protocol applications as full board even though many would qualify as exempt or expedited under current federal regulations. The decision to classify these protocols as full board was made to educate faculty and staff, especially students on the protocol approval process, and reduce potential noncompliance due to previous issues with researcher noncompliance at the university. A small number of protocols recently began being processed as expedited protocols; however, none have yet been classified as exempt. The university research compliance staff indicated that the majority of the research protocols approved after a full board review would have met the exempt criteria.

CFR 45, Part 46 states that research activities in which the only involvement of human subjects will be in certain low-risk categories are exempt from IRB review. In addition, expedited review procedures can be used for certain kinds of research involving no more than minimal risk. Review of protocols by a majority of the members at convened IRB meetings is required when research involves greater than minimal risk or minimal risk, but does not qualify for expedited review.
Proper classification and review of protocols is needed to achieve efficiency within the proposal review process resulting in additional time available to review for compliance in other areas.

**Recommendation**

Properly classify research protocols based on the federal criteria for exempt, expedited, and full board review. Determine the level of review needed for these protocols with consideration to the corresponding risk and the cost versus the benefit of performing more review steps than those required given resource limitations.

Develop and implement an expedited proposal review process as needed that is congruent with federal requirements.

**Management's Response**

*We agree with your recommendations, and the Office of Research Compliance has developed a document that will properly classify research protocols based on the federal criteria for exempt, expedited, and full board review. We will determine the level of review needed for these protocols with consideration to the corresponding risk and the cost versus the benefit of performing more review steps than those required given resource limitations.*

*We will also develop and implement an expedited proposal review process as needed that is congruent with federal requirements.*

*This process will be implemented by December 31, 2014.*
Basis of Review

Objective and Scope

The overall objective of this audit was to survey human subject research compliance controls and processes at A&M System members located outside of Brazos County and perform additional reviews at selected members based on assessed risk to ensure human subject research activities are in compliance with laws and policies. The review of human subject research compliance controls and processes at TSU focused on the state of the overall human subject protection program due to a lack of documentation to perform detailed testwork. Detailed testwork of human subject research protocol reviews, IRB membership compliance, and IRB meeting minutes and procedures were performed at PVAMU. For the other eight A&M System universities located outside Brazos County, testwork was limited to a review of human subject protection procedures in place for compliance with federal and A&M System requirements. No detailed testwork was performed to ensure compliance with these procedures. The audit period for testwork performed focused primarily on activities from March 2013 to February 2014. Fieldwork was conducted from February to May 2014.

Criteria

Our audit was based upon standards as set forth in the System Policy and Regulation Manual of the Texas A&M University System; Code of Federal Regulations Title 45 Part 46 Protection of Human Subjects; PVAMU Human Subject Research "Guidelines for Completion of the Collaborative IRB Training Initiative Protecting Human Research Participants Training;" PVAMU Institutional Review Board Member Handbook; 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.
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TEXAS A&M UNIVERSITY –
CORPUS CHRISTI

Review of Financial Management Services

Catherine A. Smock, C.P.A.
Chief Auditor
Overall Conclusion

Overall, controls and processes established over financial management services’ operations reviewed at Texas A&M University – Corpus Christi provide reasonable assurance that assets are safeguarded and resources are used in compliance with applicable laws and policies, except in the area of accounts receivables. The university’s current accounts receivable collection processes do not ensure compliance with state laws and A&M System regulations. Opportunities for improvement also exist in the areas of reconciliations, departmental cash handling, and procurement card administration.

Detailed data analysis was performed on all expenditure transactions processed on vouchers and procurement cards from May 1, 2013 to April 30, 2014. Minimal issues were noted indicating that controls are in place to ensure that these types of expenditures were processed in accordance with state and A&M System requirements.

Summary of Significant Results

Accounts Receivable Collection Procedures

Accounts receivable collection processes do not ensure compliance with state laws and A&M System regulations. The review found a high error rate for compliance exceptions in demand letters to debtors and retention of historical collection documents. State laws contain specific requirements and restrictions in these areas. Noncompliance with state laws could damage the university's reputation and increase the risk of the loss of university funds. The majority of accounts receivable balances are for student delinquencies which totaled over $2.6 million in fiscal year 2013. This resulted in the issuance of over 4,700 demand letters to student debtors.
Summary of Management’s Response

*Texas A&M University - Corpus Christi agrees with the results of the audit and will move to address the issues raised and make improvements in the accounts receivable, reconciliations, cash handling, and procurement card processing areas.*

Detailed Results

1. **Accounts Receivable Collection Procedures**

   *Accounts receivable collection processes do not ensure compliance with state laws and A&M System regulations.* Noncompliance with state laws could damage the university’s reputation and increase the risk of the loss of university funds. The majority of accounts receivable is for student delinquencies. In fiscal year 2013, the university sent out more than 4,700 demand letters to students for amounts totaling $2.6 million; $1.8 million (69%) of this amount was collected as a result of the demand letters with the remaining $800,000 sent for collection. Although more than 99% of all student revenues are ultimately collected, the current accounts receivable collection process does not comply with state laws and A&M System regulations as follows:

   - Nine of 38 (24%) first demand letters tested were not issued in compliance with Texas Administrative Code (i.e. within 30 days of the delinquent date).
   - Twenty-eight of 30 (93%) second demand letters tested were not issued in compliance with Texas Administrative Code (i.e. within 60 days of first demand letter).
   - Eleven of 38 (29%) delinquent accounts tested did not properly record and maintain documentation of all attempts to collect the debt as required.
   - Four of 22 (18%) delinquent accounts tested did not have a Financial Accounting Management Information System (FAMIS) hold properly applied.
   - Three of 32 (9%) delinquent accounts tested did not have a state hold applied as required.
   - Accounts with balances under $100 were not consistently sent demand letters as required.
Management designed the collection process so that second demand letters are not sent to students until after the start of the following semester due to the fact that students are required to pay their outstanding balances prior to registering. This greatly reduced the amount of second demand letters needing to be sent saving state resources related to staff time and departmental mailing costs. However, this is not in compliance with state and A&M System requirements in regard to the required timeline for sending these demand letters. The university’s current accounts receivable procedures do not specifically address demand letters for collecting accounts receivables and their corresponding requirements and restrictions, but rather refer to sending out past due notices and past due balance letters.

Texas Administrative Code §59.2, Uniform Guidelines and Referral of Delinquent Collections and A&M System Regulation 21.01.04, Extension of Credit state that the first demand letter to debtors should be sent no more than 30 days after the obligation has become delinquent, and the second demand letter should be sent 30 to 60 days after the first demand letter. In addition, documentation of all attempts to collect the debt must be recorded and maintained on file. When the debt is determined to be delinquent, the State Comptroller’s warrant hold process should be utilized to ensure payments are not issued to the individual or entity that is indebted to the state.

Recommendation

Implement accounts receivable collection procedures that are compliant with state laws and A&M System regulations and monitor to ensure compliance with these procedures. Maintain documentation of all attempts to collect debts owed on delinquent balances and issue FAMIS and state holds as required. Clarify accounts receivable procedures to better define demand letters and the corresponding state requirements for sending these letters to debtors.

Management’s Response

In September 2014 (fall 2014 transactions), we implemented a new process to ensure compliance with state law and Texas A&M University System regulations.

2. Reconciliations

Bank and clearing account reconciliations and review processes require improvement to ensure old outstanding items are cleared in a timely manner. Of the fifteen reconciliations reviewed, five (33%) have outstanding items greater than 90 days old. Of those five, three (20%) reconciliations have outstanding items greater than one year old. Carrying unexplained reconciling
items for extended periods of time reduces the effectiveness of the reconciliation as an internal control which increases the risk that errors, discrepancies and misappropriations could occur without being detected. Management was aware of this issue and indicated that staff turnover has not allowed time to devote to working on clearing old reconciling items. An aging of reconciling items is also not being used to help track and report old reconciling items.

In addition, 379 outstanding checks ranging from 2003 through 2011 which total more than $84,000 are still present on the April 2014 accounts payable bank reconciliation. These outstanding checks have not been reported and turned over to the state as unclaimed property as required. Texas Property Code, Title 6, Unclaimed Property, Chapter 74, Report, Delivery, and Claims Process requires property, including outstanding checks, presumed abandoned to be turned over to the State Comptroller on or before the following July 1 accompanied by a report of that property.

**Recommendation**

Improve processes and procedures to ensure that old reconciling items are resolved and cleared in a timely manner which may include establishing timeframes or targets by which outstanding reconciling items must be cleared or reported to a higher level of management. Provide an aging report of outstanding reconciling items to management to assist in prioritizing these items. Annually report checks that are outstanding for more than three years to the State Comptroller and turn this unclaimed property over as required.

**Management’s Response**

*The university will work to improve processes and procedures to ensure reconciling items are resolved and cleared in a timely manner. An aging system on reconciling items will be put in place with all reconciliations prepared in December 2014. Timeframes for outstanding reconciling items that are considered aged will be established in December 2014 after consultation with the university comptroller. Unclaimed property procedures will be revised in November 2014 and all outstanding checks that are eligible to be sent to the state comptroller will be submitted no later than the end of March 2015.*

3. **Cash Handling**

Departmental cash handling processes require improvement to increase compliance with A&M System regulations and university rules and procedures. Improvement is needed related to segregation of duty procedures.
and documentation of the chain of custody for cash receipts within some departments. Two of twelve (17%) departments tested did not have procedures for maintaining a proper segregation of duties in regards to the handling of cash receipts which increase the risk that funds could be lost or misappropriated without being detected. In addition, no departments tested formally document the chain of custody when cash receipts are transferred within the department as required by A&M System regulations. As a result, funds are not adequately accounted for throughout the entire receipt process which inhibits the ability to identify the point that funds are lost or misappropriated. Current cash handling procedures do not address transfer of fund custody within a department, but rather only the transfer of working funds or departmental deposits made with the fiscal office.

A&M System Regulation 21.01.02, Receipt, Custody, and Deposit of Revenues states that cash handling and recordkeeping functions should be separated. In addition, the documentation of transactions and the balancing of cash at all points of transfer and transport are critical to maintain accuracy and safety of cash transactions. When one individual transfers custody of cash funds to another, cash should be counted in the presence of two parties. The amount should be recorded on a transmittal log and the log should be signed by the person accepting custody. Cash received within university departments totaled $360,000 in fiscal year 2013.

**Recommendation**

Comply with A&M System regulations and university rules and procedures related to departmental cash receipt and deposit processes.

Ensure all departments receiving cash receipts have procedures for maintaining an adequate segregation of duties.

Revise university cash handling procedures to address the transfer of fund custody within departments to comply with fund custody transfer requirements within A&M System regulations and monitor for compliance with these requirements.

**Management’s Response**

*University cash handling procedures were updated in September 2014 to comply with requirements within Texas A&M University System regulations and university cash handlers have been notified of these changes. In March 2015 during the annual review of working funds, the university Comptroller's Office will verify that all departments have documented in their procedures segregation of duties and transfer of funds requirements.*
4. **Procurement Card Processing**

Although, procurement card purchases tested were appropriate, additional compliance is needed with procurement card guidelines. Three of forty (8%) cardholder packets tested were not submitted to Purchasing in a timely manner (by the 20th day of the month) and five (13%) were approved by the supervisor prior to the employee’s approval. Detailed monitoring of procurement card transactions for compliance has been inhibited to some extent due to limited staff available in this area given the large number of procurement card holders at the university. Without adequate monitoring of procurement card transactions there is an increased risk of noncompliance with state procurement laws and inappropriate procurement card purchases.

**Recommendation**

Reassess the adequacy of current staffing available to monitor procurement card transactions especially as the university continues to grow and increase utilization of this form of payment. Increase monitoring to ensure procurement card purchases and corresponding documentation comply with university procurement card guidelines. Continue periodic training for employees to ensure they understand all university rules and procedures governing procurement card usage.

**Management’s Response**

*We increased monitoring of procurement card transactions in October 2014 by reviewing the Citi Monthly Admin Analysis Report. The Procurement Department will continue periodic training for procurement card holders on university rules and procedures governing procurement card usage.*
Basis of Review

Objective and Scope

The overall objective of this audit was to review controls and processes over the financial management services' operations at Texas A&M University – Corpus Christi to ensure resources are used efficiently and effectively, assets are safeguarded, and compliance with laws and policies is achieved. The review of financial management services' operations at Texas A&M University – Corpus Christi focused on bank and clearing account reconciliations, cash receipts and cash handling, accounts receivable administration, procurement card processing, and analysis of selected procurement and accounts payable data for anomalies. The audit period focused primarily on activities from May 1, 2013 to April 30, 2014. Fieldwork was conducted from June to July 2014.

Criteria

Our audit was based upon standards as set forth in the System Policy and Regulation Manual of the Texas A&M University System; Texas Administrative Code §59.2 Collection Process, Uniform Guidelines and Referral of Delinquent Collections; Texas Property Code, Title 6, Unclaimed Property, Chapter 74, Report, Delivery, and Claims Process; Texas A&M University - Corpus Christi procedures; 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.
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THE TEXAS A&M UNIVERSITY SYSTEM

Review of Trademark Licensing Programs

Catherine A. Smock, C.P.A.
Chief Auditor

Project #20140115
Overall Conclusion

Overall, the controls established over trademark licensing programs within the Texas A&M University System provide reasonable assurance that the A&M System and its members’ trademark licenses are controlled and protected and the royalty revenues are collected in accordance with the contracts. In fiscal year 2014, Texas A&M University earned $4.6 million in trademark licensing royalty revenues, an increase of 16% over fiscal year 2013. As of July 2014, Texas A&M University earns a standard 14% royalty from the sale of licensed items which is one of the highest royalty rates in the nation among its peer institutions. The other A&M System members combined earned $433,000 in fiscal year 2014, an increase of 3% over fiscal year 2013. The other A&M System members earn a 10% standard royalty rate.

Opportunities for improvement were noted in the cash handling controls and manual filing system in the Texas A&M University Trademark Licensing Office. Additionally, improvement should be made in the monitoring of the Strategic Marketing Affiliates’ contract for compliance with the contractor’s liability insurance coverage requirements by the A&M System Office of Marketing and Communication.

Texas A&M University’s retail related trademark licensing activities have been contracted out to Collegiate Licensing Company since 2009. In fiscal year 2014, Texas A&M University ranked 9th in Collegiate Licensing Company’s list of top-selling institutions. The retail related trademark licensing activities for all other A&M System members has been contracted out to Strategic Marketing Affiliates since September 2011. The Strategic Marketing Affiliates contract is an A&M System contract.

Detailed Results

1. Texas A&M University Trademark Licensing Office

The Texas A&M University Trademark Licensing Office (Office) needs to improve its departmental cash handling controls related to its crafter’s agreements and manual records filing system.
Cash Handling

The Office did not restrictively endorse checks for crafter’s agreements and other small dollar contracts when they were received. The checks were also held up to five business days in order for the Office to review and approve the related contracts prior to depositing the checks. Copies of the checks which contain confidential client information were stored in a folder with the related contract on top of a cabinet. The Office received $17,350 in fiscal year 2013 for royalty fees on agreements for crafters, murals, photography, and video licenses for which checks would have been received. Unsecured check copies could result in a loss of confidential client information. Office personnel were unaware of the cash handling requirements which resulted in noncompliance with A&M System regulations. A&M System Regulation 21.01.02 Receipt, Custody and Deposit of Revenues states:

- Checks must be endorsed "For Deposit Only" immediately upon receipt.
- Fees and other charges collected must be deposited to the applicable fiscal department on a daily basis or at least once every three business days if the amount collected is less than $200.
- Checks must be deposited in the bank within seven (7) calendar days of the original date of collection as required by Section 51.003, Texas Education Code.

The Office uses Texas A&M University’s Departmental Accounting Services to handle the majority of their accounting needs including preparing deposits, processing purchase and travel vouchers, reconciling their accounts, and preparing their financial reports. Departmental Accounting Services endorsed the checks upon their receipt of them. Departmental Accounting Services did not inform the Office that the person who receives the checks is responsible for endorsing them. Additionally, Departmental Accounting Services was unaware that the Office was holding the checks.

Manual Records Filing System

The Office’s manual records are not well organized, well secured, or backed up. Files containing all of their old contracts and invoices are kept in two unlocked, wooden file cabinets. These historical records are kept in case they are ever needed to defend the university’s trademarks. Original signed crafter’s agreements and other small revenue agreements were kept in a folder on top of a cabinet. They were organized by the date received.

Although some newer documents have been scanned and stored electronically, there is no backup for the older documents and the crafter’s agreements. Imaging
software is available at the university; however, the Office has not requested the resources necessary to implement the use of the software.

The use of electronic imaging provides for more efficient operating processes by reducing physical space needed for storage and simplifying the records retention process. Imaging the files would also allow the ability to store electronic backups of critical data in a secure offsite location that could be readily accessed in the event of a disaster.

**Recommendation**

Texas A&M University needs to implement procedures to ensure that payments received by the university’s Trademark Licensing Office are handled in compliance with A&M System cash handling regulations and that confidential information, including check copies, is secured.

The university needs to implement an organized and secured filing system for the Trademark Licensing Office’s records. The organization, security, and retention of the Office’s records could be significantly enhanced through the use of an electronic filing system.

**Management’s Response**

**Cash Handling**

**Procedures implemented as of August 2014:**

- ‘For Deposit Only’ stamp purchased. Checks are now immediately endorsed upon receipt.
- Crafter agreements are the only contracts that require a deposit before the university will consider granting a license to an individual to hand make a small quantity of licensed products. Based on the nature of the products made, the university may choose not to enter into an agreement with the crafter and currently holds their check until the types of products being requested for production has been reviewed. The delay in checks being deposited was due to the time it took for the Assistant Vice President (AVP) of Business Development to review the physical document and provide a signature. To remove the delay, the document is now sent electronically to the AVP or his designee for signature to ensure checks/fees collected are taken to the fiscal department for deposit either on the day of signature or within 3 days to ensure checks are deposited in the bank within 7 business days as required by Section 51.003, Texas Education Code.
• Keys to the file drawers have been located. Copies of checks which contain confidential licensee/client information are now secured in locked file drawer.

Procedure to be implemented by January 31, 2015:
• Currently gathering information to implement an online payment system for customers to have the option to pay fees due which will result in faster approvals and deposits.

We plan to have all audit findings addressed and proper procedures in place by January 31, 2015.

**Manual Records Filing System**

Procedures implemented as of August 2014:
• Keys to the file drawers have been located. Old contracts/invoices/historical records are now secured in locked file drawer.
• Original signed crafter agreements and other small revenue agreements which contain personal information are now secured in a locked file drawer.

Procedure to be implemented by January 31, 2015:
• Currently gathering information to implement a secure filing/scanning system for all Trademark Licensing Office records and files.
• The current filing system has two sections, one for contracts or legal incidents (i.e. Buffalo Bills use of 12th Man) and another for trademark registrations. The filing system is alphabetical for each and then within each folder it is by date. Not all folders are internally organized by date and this needs to be corrected. After the physical move of the office from Bizzell to the Williams Building, the filing system will be organized as outlined and digitally scanned to have a better preservation of records.

2. **A&M System Offices’ Monitoring of Contractor Liability Insurance**

While Strategic Marketing Affiliates’ insurance coverage met the contract’s minimum requirements for most of the required coverage amounts, the A&M System Office of Marketing and Communications was not monitoring the contract to ensure all required coverage was being maintained. The following liability insurance areas did not meet the minimum requirements listed in the contract:

• Aggregate limit coverage for commercial general liability insurance - Strategic Marketing Affiliates only has $2 million in coverage when the contract calls for $3 million.
Damage to premises coverage for commercial general liability insurance – Strategic Marketing Affiliates only has $500,000 in coverage, but the contract calls for $1 million.

Automobile liability insurance for all owned autos – Strategic Marketing Affiliates does not have this coverage, but the contract calls for $1 million in coverage.

Liability insurance is necessary to limit the A&M System’s liability in the event of a lawsuit stemming from vendor services, to ensure the vendor’s ability to provide continued services to the A&M System, and to provide the A&M System coverage under the vendor’s policy. Procedures were not in place to monitor compliance with this aspect of the contract. Noncompliance with the insurance requirements could result in Strategic Marketing Affiliates not having adequate coverage in the event of a lawsuit.

**Recommendation**

The A&M System’s Office of Marketing and Communications needs to implement monitoring procedures to ensure Strategic Marketing Affiliates maintains insurance in compliance with contractual requirements.

**Management’s Response**

*The A&M System's Office of General Counsel and Risk Management have both reviewed the insurance coverage maintained by Strategic Marketing Affiliates and concluded that it is adequate. The Office of General Counsel will amend the insurance requirements in the contract. The Office of Marketing and Communications will have the amendment executed on or before January 31, 2015. Strategic Marketing Affiliates will send a certificate of coverage indicating proper insurance coverage to be reviewed by the A&M System on an annual basis to ensure compliance with insurance as required by the contract.*
Basis of Review

Objective and Scope

The overall objective of this audit was to determine if policies and procedures are in place to provide reasonable assurance that the Texas A&M University System and its members' trademark licenses are controlled and protected and that royalty revenues are collected in accordance with the contracts. A system-wide trademark licensing activity survey was performed and used to select members for additional review based on assessed risk. The review of trademark licensing at A&M System members focused on the Collegiate Licensing Company and Strategic Marketing Affiliates’ contract compliance. It also included a review of affiliation agreements with affiliated fund raising organizations and the Texas A&M University Trademark Licensing Office’s cash handling and filing practices. The audit period focused primarily on activities from September 1, 2012 to April 30, 2014. Fieldwork was conducted from May to August, 2014.

Criteria

Our audit was based upon standards as set forth in the System Policy and Regulation Manual of The Texas A&M University System; Texas A&M University Standard Administrative Procedures; 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.
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Fourth Quarter Report for Fiscal Year 2014

TEXAS A&M HEALTH SCIENCE CENTER

Review of the Center for Innovation in Advanced Development and Manufacturing Contract Compliance

Catherine A. Smock, C.P.A.
Chief Auditor

Project #20142303
Overall Conclusion

Controls and processes at the Center for Innovation in Advanced Development and Manufacturing provide reasonable assurance that the Texas A&M Health Science Center, as the prime contractor, is operating in compliance with the U.S. Department of Health and Human Services contract requirements. The Center has a contract valued at $285.6 million through December 2017, with option periods through June 2037. The option periods include readiness fees valued up to $434 million and up to $2.3 billion dollars available through task order work, exclusive of task orders for production of pandemic influenza vaccine. The contract between the Health Science Center and the U.S. Department of Health and Human Services has many specific contract terms of which our audit focused on contract compliance during the first year’s operations. We determined that the Center was in compliance with its cost sharing requirements, various work plans and technical report deliverables, and appropriate invoicing of construction costs.

The Center for Innovation in Advanced Development and Manufacturing is one of three centers established as public-private partnerships with the U.S. Department of Health and Human Services to develop and manufacture countermeasures. The Center will bolster the nation’s ability to respond to any attack or threat, including novel, previously unrecognized, naturally occurring emerging infectious diseases, as well as various chemical, biological, radiological and nuclear threats.

Basis of Review

Objective and Scope

The review of the Texas A&M Center for Innovation in Advanced Development and Manufacturing at Texas A&M Health Science Center focused on compliance with selected terms in the Center’s contract with the U. S. Department of Health and Human Services. The audit period focused primarily on activities from May 1, 2013 to April 30, 2014. Contract areas reviewed included those related to cost sharing, statement of work, performance deliverables, performance evaluation, and special requirements. Fieldwork was conducted from June to August, 2014.
Criteria

Our audit was based upon standards as set forth in the System Policy and Regulation Manual of the Texas A&M University System; requirements in the contract between the Texas A&M Center for Innovation in Advanced Development and Manufacturing and the Department of Health and Human Services; 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.

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