The Texas A&M University System Internal Audit Department

INTERNAL AUDIT ANNUAL REPORT
FOR FISCAL YEAR 2016
# TABLE OF CONTENTS

<table>
<thead>
<tr>
<th>SECTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>Compliance with Texas Government Code, Section 2102.015: Posting the Internal Audit Plan, Internal Audit Annual Report, and Other Audit Information on Internet Web Site</td>
</tr>
<tr>
<td>Internal Audit Plan for Fiscal Year 2016</td>
</tr>
<tr>
<td>Consulting Services and Nonaudit Services Completed</td>
</tr>
<tr>
<td>External Quality Assurance Review (Peer Review)</td>
</tr>
<tr>
<td>Internal Audit Plan for Fiscal Year 2017</td>
</tr>
<tr>
<td>External Audit Services Procured in Fiscal Year 2016</td>
</tr>
<tr>
<td>Reporting Suspected Fraud and Abuse</td>
</tr>
</tbody>
</table>
I. Compliance with Texas Government Code, Section 2102.015: Posting the Internal Audit Plan, Internal Audit Annual Report, and Other Audit Information on Internet Web Site
Texas Government Code, Section 2102.015, requires state agencies and higher education institutions to post their annual internal audit plan and their internal audit annual report on their Internet web site. It also requires a detailed summary of the issues identified in the audit reports and management’s response to the audit issues be included on the web site.

To comply with the requirements of Texas Government Code, Section 2102.015, we include all required audit information on our Internet web site. The annual internal audit plan, the internal audit annual report, and audit reports are included in the electronic reports section of the web site. Each audit report includes observations and management’s responses for addressing the observations. All of the required audit information as defined in Texas Government Code, Section 2102.015 is added to the Internal Audit Department's Internet web site within 30 days of completion.
II. Internal Audit Plan for Fiscal Year 2016

This section includes the status of audits in the internal audit plan for fiscal year 2016.
# Texas A&M University System

## Status of Internal Audit Plan for Fiscal Year 2016

<table>
<thead>
<tr>
<th>Audit Name By System Member</th>
<th>Report #</th>
<th>Report Date</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Prairie View A&amp;M University</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Tuition and Fees</td>
<td></td>
<td>Cancelled</td>
</tr>
<tr>
<td>Learning Management System General and Application Controls</td>
<td>20160503</td>
<td>10/17/2016</td>
</tr>
<tr>
<td><strong>Tarleton State University</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Human Resources for Faculty and Staff</td>
<td></td>
<td>Cancelled</td>
</tr>
<tr>
<td><strong>Texas A&amp;M University</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Accounts Receivables</td>
<td>20160202</td>
<td>4/19/2016</td>
</tr>
<tr>
<td>Controlled Substances</td>
<td>20160205</td>
<td>4/19/2016</td>
</tr>
<tr>
<td>Transportation Services</td>
<td>20160206</td>
<td>5/24/2016</td>
</tr>
<tr>
<td>Information Technology Governance and General Controls</td>
<td>20160203</td>
<td>5/24/2016</td>
</tr>
<tr>
<td>Division of Research - Information Technology</td>
<td>20160207</td>
<td>6/17/2016</td>
</tr>
<tr>
<td>Export Controls</td>
<td>20160204</td>
<td>6/17/2016</td>
</tr>
<tr>
<td>Office of the Provost - Information Technology</td>
<td>20160211</td>
<td>9/26/2016</td>
</tr>
<tr>
<td>Athletic Department Administration</td>
<td>20160206</td>
<td>10/17/2016</td>
</tr>
<tr>
<td>Health Science Center Contract Administration</td>
<td>20162301</td>
<td>In Progress</td>
</tr>
<tr>
<td>Student Counseling Services</td>
<td>20160209</td>
<td>In Progress</td>
</tr>
<tr>
<td>Student Health Services</td>
<td>20160208</td>
<td>In Progress</td>
</tr>
<tr>
<td>Utilities and Energy Services</td>
<td>20160212</td>
<td>In Progress</td>
</tr>
<tr>
<td><strong>Texas A&amp;M University-Central Texas</strong></td>
<td></td>
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</tr>
<tr>
<td>Financial Management Services Operations</td>
<td>20162401</td>
<td>9/26/2016</td>
</tr>
<tr>
<td>Student Information System General and Application Controls</td>
<td>20162401</td>
<td>9/26/2016</td>
</tr>
<tr>
<td><strong>Texas A&amp;M University-Commerce</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Governance</td>
<td>20162101</td>
<td>4/19/2016</td>
</tr>
<tr>
<td><strong>Texas A&amp;M University-Corpus Christi</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Information Technology Governance and General Controls</td>
<td>20161501</td>
<td>In Progress</td>
</tr>
<tr>
<td><strong>Texas A&amp;M University-Kingsville</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Learning Management System General and Application Controls</td>
<td>20161702</td>
<td>8/15/2016</td>
</tr>
<tr>
<td>Human Resources for Faculty and Staff</td>
<td>20161703</td>
<td>In Progress</td>
</tr>
<tr>
<td><strong>Texas A&amp;M University-Texarkana</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Housing Operations</td>
<td>20162201</td>
<td>In Progress</td>
</tr>
</tbody>
</table>
# Texas A&M University System
## Status of Internal Audit Plan for Fiscal Year 2016

<table>
<thead>
<tr>
<th>Audit Name By System Member</th>
<th>Report #</th>
<th>Report Date</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>West Texas A&amp;M University</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Auxiliary Services - Bookstore, Housing, and Athletics</td>
<td>20161801</td>
<td>In Progress</td>
</tr>
<tr>
<td><strong>Texas A&amp;M AgriLife Research</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Export Controls</td>
<td>20160601</td>
<td>In Progress</td>
</tr>
<tr>
<td><strong>Texas A&amp;M Engineering Experiment Station</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Information Technology Governance and General Controls</td>
<td>20160801</td>
<td>5/24/2016</td>
</tr>
<tr>
<td>Export Controls</td>
<td>20160803</td>
<td>10/17/2016</td>
</tr>
<tr>
<td><strong>Texas A&amp;M Engineering Extension Service</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Student Systems General and Application Controls</td>
<td>20160901</td>
<td>7/20/2016</td>
</tr>
<tr>
<td><strong>Texas A&amp;M Transportation Institute</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Proving Grounds Research Facility Compliance with ISO Standards *</td>
<td>20161202</td>
<td>12/18/2015</td>
</tr>
<tr>
<td>Health, Safety and Environmental Management</td>
<td>20161201</td>
<td>6/17/2016</td>
</tr>
<tr>
<td><strong>A&amp;M System Offices</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Easterwood Airport Operations</td>
<td></td>
<td>Cancelled</td>
</tr>
<tr>
<td>Major Construction Projects Handled through Facilities Planning and Construction</td>
<td>20160109</td>
<td>7/20/2016</td>
</tr>
<tr>
<td>Construction Project Reporting to the Texas Higher Education Coordinating Board *</td>
<td>20160109</td>
<td>7/20/2016</td>
</tr>
<tr>
<td>Information Technology Governance and General Controls</td>
<td>20160114</td>
<td>8/15/2016</td>
</tr>
<tr>
<td><strong>System-Wide Audits</strong></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Compliance with Benefits Proportional by Fund Requirements **</td>
<td>20160105</td>
<td>8/15/2016</td>
</tr>
<tr>
<td>Time and Effort Reporting for Major Research Entities</td>
<td>20160112</td>
<td>9/26/2016</td>
</tr>
<tr>
<td>Payroll</td>
<td>20160106</td>
<td>In Progress</td>
</tr>
</tbody>
</table>

* These audits are required to be performed to comply with external audit requirements.

** This audit was performed to address the benefits proportionality audit requirement prescribed in Rider 8, page III-41, the General Appropriations Act (84th Legislature).
Deviations from Fiscal Year 2016 Audit Plan

The following audits were cancelled during fiscal year 2016:

- Human Resources for Faculty and Staff – Tarleton State University – We cancelled this audit because the Texas Workforce Commission’s Civil Rights Division recently completed a review of personnel policies and procedures at Tarleton State University for fiscal year 2015. The audit did not identify any recommendations for improvement.

- Tuition and Fees – Prairie View A&M University - We moved this audit to the fiscal year 2017 audit plan due to flooding on campus that resulted in the temporary relocation of personnel and records while repairs are being made to the affected building.

- Accounts Receivable – Texas A&M University - We moved this audit to the fiscal year 2017 audit plan to allow the university’s accounts receivable staff to complete implementation of the IPayments web-based payment processing software at Texas A&M University, Texas A&M University at Galveston, A&M System Offices, Texas A&M Health Science Center, Texas A&M Engineering Experiment Station, and the Texas A&M Agrilife Program.

- Easterwood Airport Operations – A&M System Offices - We moved this audit to the fiscal year 2017 audit plan because amendments to the management contract have been executed very recently to provide enhanced monitoring opportunities for the A&M System.

Senate Bill 20 (84th Legislature) – Texas Education Code Section 51.9337

Based on a review of current Texas A&M University System policies, procedures, forms, and checklists, it was determined that the A&M System has adequately adopted the rules and policies required by Senate Bill 20. Compliance with these rules and policies will be assessed during audits of the purchase of goods and services by A&M System members as part of the annual risk-based audit plan.
III. Consulting Services and Nonaudit Services Completed

This section contains a listing of consulting and nonaudit services completed in fiscal year 2016.
<table>
<thead>
<tr>
<th>Report No.</th>
<th>Report Date</th>
<th>Project Name</th>
<th>Project Objective(s)</th>
<th>Observations/Results and/or Recommendations</th>
</tr>
</thead>
<tbody>
<tr>
<td>20151503</td>
<td>10/06/2015</td>
<td>Change in Management Review of the Provost and CFO positions at Texas A&amp;M University-Corpus Christi</td>
<td>The objective was to review and assess certain organizational, fiscal and operational information to provide the incoming Provost and CFO with a current assessment of operations.</td>
<td>Suggestions for improvement were provided to the new Provost and CFO.</td>
</tr>
<tr>
<td>20151704</td>
<td>12/03/2015</td>
<td>Change in Management Review of the Provost position at Texas A&amp;M University-Kingsville</td>
<td>The objective was to review and assess certain organizational, fiscal and operational information to provide the incoming Provost with a current assessment of operations.</td>
<td>Suggestions for improvement were provided to the new Provost.</td>
</tr>
<tr>
<td>20160201</td>
<td>01/14/2016</td>
<td>Change in Management Review of the Vice President of Student Affairs at Texas A&amp;M University</td>
<td>The objective was to review and assess certain organizational, fiscal and operational information to provide the incoming Vice President of Student Affairs with a current assessment of operations.</td>
<td>Suggestions for improvement in several areas were provided to the new Vice President.</td>
</tr>
<tr>
<td>20150208</td>
<td>01/21/2016</td>
<td>Change in Management Review of the Senior Vice President and Dean of the College of Medicine position at Texas A&amp;M University</td>
<td>The objective was to review and assess certain organizational, fiscal and operational information to provide the incoming Senior Vice President and Dean with a current assessment of operations.</td>
<td>Suggestions for improvement were provided to the new Senior Vice President and Dean of the College of Medicine.</td>
</tr>
<tr>
<td>20160113</td>
<td>04/22/2016</td>
<td>Quick Review of Clery Act Reporting Compliance</td>
<td>The objective of this review was to determine whether member university procedures for collecting and reporting required information are in compliance with recent recommendations resulting from Department of Education Title IV program reviews.</td>
<td>Results were provided to members.</td>
</tr>
</tbody>
</table>
### Consulting Services and Nonaudit Services
**Completed in Fiscal Year 2016**

<table>
<thead>
<tr>
<th>Report No.</th>
<th>Report Date</th>
<th>Project Name</th>
<th>Project Objective(s)</th>
<th>Observations/Results and/or Recommendations</th>
</tr>
</thead>
<tbody>
<tr>
<td>20161701</td>
<td>Verbally communicated to Texas A&amp;M University System Executives</td>
<td>Quick Review of B-On-Time Funds</td>
<td>On August 24, 2015, the Texas Higher Education Coordinating Board (THECB) issued a memo regarding timely returns of B-On-Time loan program funds. Further, THECB requested that higher education institutions perform a review of prior year disbursements to ensure unreimbursed loan funds had been returned to the agency. System Internal Audit was asked to follow up with the A&amp;M System universities regarding the timely return of B-On-Time and FFELP loan funds.</td>
<td>Results were provided to members.</td>
</tr>
</tbody>
</table>
IV. External Quality Assurance Review (Peer Review)

This section contains the most recent peer review report for the System Internal Audit Department, dated June 12, 2015.
June 12, 2015

Catherine A. Smock, Chief Auditor
System Internal Audit Department
Texas A&M University System
Moore/Connolly Bldg., 4th Floor
301 Tarrow
College Station, Texas 77840-7896

Dear Ms. Smock:

In accordance with the Institute of Internal Auditors (IIA) *International Professional Practices Framework*, the United States Government Accountability Office *Government Auditing Standards*, and the *Texas Internal Auditing Act* (Texas Government Code, Chapter 2102), we have completed an external quality assurance review of the System Internal Audit Department (SIAD) of the Texas A&M University System.

Based on the information received and evaluated during this external quality assurance review, it is our opinion that SIAD generally conforms to the Institute of Internal Auditors International Professional Practices Framework, the United States Government Accountability Office Government Auditing Standards, and the Texas Internal Auditing Act. According to the IIA Quality Assessment Manual, “Generally Conforms” means that an internal audit activity has a charter, policies, and processes that are judged to be in conformance with the Standards.

We found that SIAD is well managed internally, independent, objective, and able to render impartial and unbiased judgments on the audit work performed. The staff members are qualified, proficient, and knowledgeable in the areas they audit. Individual audit projects are planned using risk assessment techniques; audit conclusions are supported in the working papers; and findings and recommendations are communicated clearly and concisely. In addition, it was demonstrated that the chief auditor has effective relationships with the Board of Regents and is well respected and supported by management. Interviews conducted during the quality assurance review indicate that management considers SIAD a useful part of the overall operations and finds that
the audit process and report recommendations add value and help improve the operations.

We appreciate the courtesies and considerations extended to us during our review by members of SIAD and the A&M System community.

Sincerely,

[Signature]

Patricia A. Snopkowski, Chief Audit Executive
Oregon State University

Peer Review Team Members

Douglas D. Horr  Brian D. Mikell  Kevin Robinson
Executive Director  Chief Audit Executive  Executive Director
University Compliance Services  Office of Internal Audit  Internal Auditing
University of Miami  University of Florida  Auburn University

c:  John Sharp, Chancellor
Judy Morgan, Chair, Board of Regents Committee on Audit
V. Internal Audit Plan for Fiscal Year 2017

This section includes the approved internal audit plan for fiscal year 2017. The total budgeted hours for the audit plan is 34,000.
System Internal Audit Department

Fiscal Year 2017 Audit Plan
Introduction

The purpose of the audit plan is to outline audits and other activities the System Internal Audit Department will conduct during fiscal year 2017. The plan is developed to satisfy responsibilities established by the Board of Regents Bylaws, System Policy 10.01, Section 2102.008 of the Government Code, and applicable auditing standards. The Chief Auditor is authorized to make changes to the plan, as deemed necessary, to address changes in identified risks. The Committee on Audit and the Chancellor will be notified of any significant additions, deletions, or other changes to the audit plan.

The audits in the plan provide a systematic and objective approach to assist The Texas A&M University System in achieving its goals and objectives in an efficient and effective manner. The audits included in this plan were primarily identified through a system-wide risk assessment process, although some of the audits are performed to assist the A&M System in complying with external requirements. Deliverables for planned audits may include audit reports, technical assistance, data analysis, and other written and oral communications.

The specific scope of each audit will be determined once the audit team has completed the planning process for the audit, which includes consideration of the governance, risk management and control processes that provide reasonable assurance that:

- Risks are appropriately identified and managed.
- Information is accurate, reliable, and timely.
- Employee actions are in compliance with policies, standards, procedures, and applicable laws and regulations.
- Operations are efficient and effective.
- Resources are acquired economically, used efficiently, and adequately protected.
- Accountability systems are in place to ensure organizational and program missions, goals, plans, and objectives are achieved.
Planned Audits for Fiscal Year 2017

A&M SYSTEM OFFICES

Easterwood Airport Operations
Debt Service
Workday Implementation

TEXAS A&M UNIVERSITY

College of Veterinary Medicine & Biomedical Sciences – Information Technology
College of Liberal Arts – Information Technology
Texas A&M University at Galveston – Information Technology
Accounts Receivable
Health and Safety
Memorial Student Center
NCAA Compliance
Sponsored Research Services

PRAIRIE VIEW A&M UNIVERSITY

Tuition and Fees

TARLETON STATE UNIVERSITY

Athletics Health
and Safety

TEXAS A&M INTERNATIONAL UNIVERSITY

Tuition and Fees
Information Technology Governance Practices and General Controls

TEXAS A&M UNIVERSITY – CENTRAL TEXAS

Information Technology Governance Practices and General Controls

TEXAS A&M UNIVERSITY – COMMERCE

Health and Safety

TEXAS A&M UNIVERSITY – CORPUS CHRISTI

Athletics Health
and Safety
Tuition and Fees
TEXAS A&M UNIVERSITY – KINGSVILLE
Contract Administration
Tuition and Fees

TEXAS A&M UNIVERSITY – SAN ANTONIO
Information Technology Governance Practices and General Controls

TEXAS A&M UNIVERSITY – TEXARKANA
Athletics
Information Technology Governance Practices and General Controls

WEST TEXAS A&M UNIVERSITY
Tuition and Fees

TEXAS A&M ENGINEERING EXPERIMENT STATION
Financial Management Services

TEXAS A&M FOREST SERVICE
Volunteer Fire Department Assistance Grants
Information Technology Governance Practices and General Controls

TEXAS A&M TRANSPORTATION INSTITUTE
Proving Grounds Research Facility Compliance with ISO Standards*

TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY
Information Technology Governance Practices and General Controls

*This audit is required to be performed to comply with external audit requirements.
Other Types of Audits and Activities

Follow-up Audits

Follow-up audits will be conducted to determine if management has adequately addressed prior audit recommendations.

Change in Management Reviews

Change in management reviews will be conducted on an as-needed basis when a change in an executive management position occurs.

Assistance

Assistance will be provided as needed to A&M System members in developing and maintaining strong governance, risk management, and control processes and systems. Internal Audit may participate in work groups, major information system design, or provide consultative advice on financial, operational, and compliance issues. Internal Audit may also perform work to support external audit requirements.
The development of our annual audit plan is based on a rigorous risk-based approach. Our process includes meeting with each A&M System member CEO and their executive team, as well as, members of the Chancellor’s executive committee to obtain information on risks facing the A&M System in the upcoming 12 to 18 months. During the meetings financial, strategic, compliance, and other potential significant risk areas are discussed. Using information gathered from these meetings, our members’ most recent enterprise risk management information, and prior audit coverage we analyze risks associated with over 400 auditable units. The auditable units include areas such as governance, finance, research, information technology, auxiliary enterprises and student services. Also considered for the fiscal year 2017 audit plan were risks associated with benefits proportionality as described in Rider 8, page III-41, the General Appropriations Act (84th Legislature) and contract administration as described in Senate Bill 20. Our plan is not a static document; risks may change during the year and as a result, audits may need to be added or cancelled. Any significant changes to the plan are communicated to the Committee on Audit.

This collection of information provides the means to assess the risks for the auditable units of each A&M System member, and ultimately prioritize the list of auditable units based upon their overall risk to the organization. Those auditable units with the highest calculated risk for the A&M System are included in the annual audit plan.
Internal Audit Plan for Fiscal Year 2017

Listing of Projects included in the Fiscal Year 2017 Audit Plan which address the following:

**Capital Budget Controls:**

- A&M System Offices
  - Debt Service

**Contract Management:**

- **A&M System Offices**
  - Easterwood Airport Operations
  - Workday Implementation

- **Texas A&M University**
  - Health and Safety
  - Sponsored Research Services
  - Memorial Student Center

- **Texas A&M University – Kingsville**
  - Contract Administration

- **Texas A&M University – San Antonio**
  - Information Technology Governance Practices and General Controls

- **Texas A&M Engineering Experiment Station**
  - Financial Management Services

- **Texas A&M Forest Service**
  - Volunteer Fire Department Assistance Grants

There will also be follow-up audits related to financial administration and contract management.
VI. External Audit Services Procured in Fiscal Year 2016
EXTERNAL AUDITS

External audits were conducted at the following A&M System members during fiscal year 2016:

Texas A&M University

Financial Audit of Texas A&M University Office in Mexico
NCAA Agreed-Upon Procedures Audit
Financial Audit of KAMU-TV Station
Financial Audit of KAMU-FM Radio Station
Joint Admission Medical Program Engagement
Program Specific Audit related to Expenditures of the Cancer Prevention and Research Institute of Texas Awards for Fiscal Year 2015

Texas A&M Health Science Center

Program Specific Audit related to Expenditures of the Cancer Prevention and Research Institute of Texas Awards for Fiscal Year 2015

Texas A&M University – Galveston

Joint Admission Medical Program Engagement

Texas A&M University – Commerce

Agreed-Upon Procedures Audit of KETR-FM Radio Station
Agreed-Upon Procedures Audit of the Texas A&M – Commerce Foundation
Agreed-Upon Procedures Audit of the Texas A&M – Commerce Alumni Association

Texas A&M University – Corpus Christi

NCAA Agreed-Upon Procedures Audit

Texas A&M University – Texarkana

Financial Statement Review for Southern Association of Colleges and Schools Commission on Colleges Reaffirmation

West Texas A&M University

Agreed-Upon Procedures for Compliance Review of Athletics
Agreed-Upon Procedures Audit of the West Texas A&M University Foundation
Financial Statement Review for Southern Association of Colleges and Schools Commission on Colleges Reaffirmation
EXTERNAL AUDITS

Prairie View A&M University

NCAA Agreed-Upon Procedures Audit
Agreed-Upon Procedures Audit of KPVU Radio Station

Texas A&M University – Kingsville

NCAA Agreed-Upon Procedures Audit

Texas A&M Engineering Experiment Station

Program Specific Audit related to Expenditures of the Cancer Prevention and Research Institute of Texas Awards for Fiscal Year 2015

Texas A&M AgriLife Research

Program Specific Audit related to Expenditures of the Cancer Prevention and Research Institute of Texas Awards for Fiscal Year 2015

Texas A&M AgriLife Extension Service

Program Specific Audit related to Expenditures of the Cancer Prevention and Research Institute of Texas Awards for Fiscal Year 2015
VII. Reporting Suspected Fraud and Abuse

This section includes information on reporting suspected fraud, waste and abuse.
Reporting Suspected Fraud, Waste and Abuse

Texas Government Code reporting requirements:

The Texas A&M University System Internal Audit Department is responsible for reviewing allegations of fraud, waste and abuse. Internal Audit reports to the State Auditor's Office significant incidences that the department believes involve fraud, misappropriation or misuse of funds received by the A&M System from the state.

General Appropriations Act fraud reporting requirements:

Every member of the A&M System has placed the required fraud reporting information on their web sites. This includes a link to the A&M System's Risk, Fraud & Misconduct Hotline, as well as a link to the State Auditor's Office Fraud, Waste or Abuse Hotline website and toll-free telephone number. The A&M System's fraud policy, Control of Fraud, Waste and Abuse, establishes the responsibilities of the employees, management, and Internal Audit related to the prevention, deterrence, detection, and investigation of fraud, waste and abuse. [http://policies.tamus.edu/10-02.pdf](http://policies.tamus.edu/10-02.pdf).