

The Texas A&M University System Internal Audit Department



Monthly Audit Report
February 13, 2019

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West Texas A&M University : University Police Department



System Internal Audit
THE TEXAS A&M UNIVERSITY SYSTEM

WEST TEXAS A&M UNIVERSITY

UNIVERSITY POLICE DEPARTMENT

FEBRUARY 13, 2019

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Overall Conclusion

Overall, the controls established over the University Police Department at West Texas A&M University are operating as intended and in compliance with applicable laws and policies. Opportunities for improvement were noted related to fixed asset management and building card reader access.

Management concurred with the audit recommendations and indicated that implementation will occur by the end of December 2019.

Audit Areas

- Cash receipts
- Clery Act compliance
- Evidence inventory
- Fixed assets
- Payment Card Industry compliance
- Procurement cards
- Training and certifications
- Weapons inventory
- Goals, objectives, and performance measures
- Building card reader access

Detailed Results

1. Fixed Asset Management

Fixed asset management processes do not ensure inventory numbers are permanently affixed to fixed assets as required. Eight of 29 (28%) fixed assets tested did not have the inventory number permanently affixed to the asset. It was indicated that tags for these assets were assigned but were not properly affixed due to an oversight.

The Texas A&M University System Asset Management Handbook states that an inventory number is to be assigned and permanently affixed to each personal property item. Insufficient monitoring of fixed assets could result in monetary losses due to theft or destruction of property, as well as inaccurate inventory records.

Recommendation

Ensure the items identified during audit testing have inventory numbers permanently affixed. Work with the university's procurement department to ensure inventory numbers are affixed to assets prior to the items being placed in use.

Management's Response

The items identified in the audit have been forwarded and confirmed with the WTAMU Purchasing Department as university assets. The University Police Department has confirmed property numbers to be marked and/or permanently affixed to these identified assets. The Purchasing Department will implement an annual process to review and confirm inventory items. The next annual inventory will include a confirmation from the department that the identified asset is permanently marked with an appropriate university ID either by label, permanent marking, or both. This item will be fully implemented by December 15, 2019.

2. Building Card Reader Access

Card reader access controls to campus buildings for students require improvement. Although no unauthorized or terminated employees were noted to have card access to campus buildings tested, three of 18 (17%) students no longer needed access including one student that did not have a properly approved key request form on file. The university's Lock Shop manages card reader access to campus buildings using building access plans tailored for certain groups including students. The Lock Shop relies on departments to send a notification when student access to campus buildings is no longer needed in order to update the corresponding building access plan. However, notifications are not consistently provided to the Lock Shop by departments as required.

The Committee of Sponsoring Organizations (COSO) Internal Control: Integrated Framework states that monitoring of internal control systems is needed to ensure internal controls are operating effectively. Without timely removal of individuals from building access plans there is an increased risk of unauthorized access to campus buildings.

Recommendation

Implement and document a process to ensure student access to campus buildings is removed in a timely manner when this access is no longer needed. For instance, provide departments with a listing of students included on access plans for their campus building on a periodic basis to review for any updates needed to the building access plan.

Management's Response

The university Lock Shop will implement a process to document campus building access by department. The Lock Shop will build access plans, by department, to

include expiration dates for students and part-time employee access. Once built, the Lock Shop will ask all departments annually to confirm and verify all employees that need to retain building access. This item will be fully implemented by December 31, 2019.

Basis of Audit

Objective and Scope

The objective of this audit was to assess internal controls to determine if processes within the University Police Department are operating as intended and in compliance with applicable laws and policies.

The audit focused on the following areas:

- Cash receipts
- Clery Act compliance
- Evidence inventory
- Fixed assets
- Payment Card Industry (PCI) compliance
- Procurement cards
- Training and certifications
- Weapons inventory
- Goals, objectives, and performance measures
- Building card reader access

The audit period was primarily October 1, 2017 to September 30, 2018. Fieldwork was conducted from October 2018 to December 2018.

Methodology

Our audit methodology included interviews, observation of processes, review of documentation, and testing of data using sampling as follows:

- To test the accuracy and completeness of parking revenue, auditors selected a nonstatistical sample of 10 business days through auditor judgement.
- To determine whether crime reports were properly included and categorized for Clery Act reporting purposes, auditors judgmentally selected a nonstatistical sample of 140 crime reports.
- To determine whether mandated policy statements were properly included in the university's 2018 Campus Security and Fire Safety Report, auditors judgmentally selected all 74 policy statements required for Clery Act compliance.
- To determine whether required Clery Act training was completed, auditors judgmentally selected a nonstatistical sample of thirteen

departments in which employees are commonly designated as campus security authorities.

- To verify that evidence room inventory was properly accounted for and secured, auditors judgmentally selected a nonstatistical sample of 35 evidence items.
- To determine whether fixed assets were properly accounted for, contained asset tags, and were readily located, auditors judgmentally selected a nonstatistical sample of 30 asset items including multiple types of assets.
- To determine whether payment card transactions were appropriate and in compliance with procedures, auditors performed an analytical review of payment card transactions from October 2017 to September 2018.
- To determine whether all required trainings were being completed by University Police Department officers based on their certification level, auditors judgmentally selected a nonstatistical sample of nine officers with representation from all certification levels.
- To verify that weapons inventory was properly accounted for and secured, auditors judgmentally selected a nonstatistical sample of 35 weapons.
- To determine the accuracy of performance measurement data used to assess achievement of departmental goals and objectives, auditors selected all performance measures.
- To determine if access to campus buildings is properly restricted to authorized students, employees and contractors, auditors judgmentally selected a sample of 10 campus buildings.

Criteria

Our audit was based upon standards as set forth in the following:

- Texas A&M University System Policies and Regulations
- West Texas A&M University Rules and Standard Administrative Procedures
- Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act (Clery Act)
- United States Department of Education Handbook for Campus Safety & Security Reporting (2016 Edition)
- Committee of Sponsoring Organizations (COSO) Internal Control: Integrated Framework
- Other sound administrative practices

The audit was conducted in conformance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*. Additionally, we conducted the 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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