

The Texas A&M University System Internal Audit Department



Monthly Audit Report
October 14, 2020

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Prairie View A&M University

Clery Act Reporting



System Internal Audit
THE TEXAS A&M UNIVERSITY SYSTEM

PRAIRIE VIEW A&M UNIVERSITY

CLERY ACT REPORTING

October 14, 2020

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Chief Auditor**

Project #20200502



Overall Conclusion

Internal controls over Clery Act reporting processes at Prairie View A&M University are operating as intended and in compliance with applicable laws and policies.

Summary Table

Audit Areas	Controls Assessment
Campus Security Authorities	Effective – No Observations
Crime Incident Reporting	Effective – No Observations
Department of Education Submissions	Effective – No Observations
Fire Incident Reporting	Effective – No Observations
Policy Statements	Effective – No Observations
Timely Warnings	Effective – No Observations

Basis of Audit

Objective, Scope, & Methodology

The overall objective of this audit was to determine if internal controls over Clery Act reporting processes at Prairie View A&M University are operating as intended and in compliance with applicable laws and policies.

The audit period was primarily January 2019 to July 2020. Fieldwork was conducted from August 2020 to September 2020. The audit included coverage of all Prairie View A&M University Clery geography locations including the main campus, the College of Nursing, and the Northwest Houston Center campus.

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

Audit Objective	Methodology
<u>Campus Security Authorities</u> Determine whether campus security authorities (CSAs) have been properly designated and have	Auditors tested the full population of employees identified as CSAs across all Clery geographies and reviewed applicable training records. Auditors conducted comparative analysis on the

Audit Objective	Methodology
completed training as required by the Clery Act.	entire population of university employees for department and job title to existing CSAs to test the completeness of CSA assignments.
<p><u>Crime Incident Reporting</u></p> <p>Determine whether crime reports for Clery geographies required to maintain crime logs contained all necessary information and were properly categorized for Clery Act reporting purposes.</p>	Auditors judgmentally selected a nonstatistical sample of 30 crime incident reports and reviewed supporting crime documentation for completeness and accuracy of crimes reported in the 2019 annual security and fire safety report.
<p><u>Department of Education Submissions</u></p> <p>Determine if the statistics reported on the annual security and fire safety report agree to the Department of Education submission.</p>	Auditors compared the entire population of crime and fire statistics on the 2019 annual security and fire safety report for each Clery geography to the statistics reported to the Department of Education for agreement. Auditors compared the current crime and fire statistics to the prior year crime and fire statistics and requested explanations for any large fluctuations in the statistics for reasonableness.
<p><u>Fire Incident Reporting</u></p> <p>Determine whether fire reports for Clery geographies contained all necessary information and were properly reported for Clery Act reporting purposes.</p>	Auditors judgmentally selected a nonstatistical sample of five fire incident reports and reviewed supporting fire documentation for completeness and accuracy of fires reported in the 2019 annual security and fire safety report.
<p><u>Policy statements</u></p> <p>Determine if the annual fire safety reports disclosed all required components of policy statements as</p>	Auditors reviewed a recent consultant report provided to the university related to the university's 2019 annual security and fire safety report and inquired regarding the university's plans to implement the consultant

Audit Objective	Methodology
required by the Handbook of Campus Safety and Security Reporting.	recommendations related to policy statements.
<p><u>Timely Warnings</u></p> <p>Determine if timely warnings contained sufficient information and were issued to the appropriate population in a reasonable period.</p>	<p>Auditors tested the full population of three timely warnings issued during the audit period for sufficient information and proper and timely distribution.</p>

Controls Assessment Classification

Audit areas highlighted in red in the Summary Table are considered to have significant weaknesses in internal controls. Significant weaknesses include errors, deficiencies, or conditions which result in one or more violations of internal controls, laws, A&M System policies, or member rules. These violations have a high probability for legal consequences, financial consequences, or negative impacts to the organization’s reputation. These are situations in which a CEO, provost, vice president, dean, or director need to be involved in the problem resolution.

Audit areas highlighted in yellow in the Summary Table are considered to have notable weaknesses in internal controls. Notable weaknesses include errors, deficiencies or conditions which result in minor to moderate noncompliance with internal controls, laws, A&M System policies, or member rules. These are situations which can and should be corrected at the department or supervisor level.

Audit areas highlighted in green in the Summary Table are considered to have effective internal controls.

Items that were not significant or notable were communicated to management during the course of the audit.

Criteria

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

- Texas A&M University System Policies and Regulations
- Prairie View A&M University Rules and 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)
- 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 (GAGAS). 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. The Office of Internal Audit is independent per the GAGAS standards for internal auditors.

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