

**TEXAS A&M UNIVERSITY**  
**STATEWIDE SINGLE AUDIT**  
**FY 2017 Audit – For the Year Ending August 31, 2017**

Texas A&M University, a State of Texas agency, is included as part of the Statewide comprehensive annual financial report audit and Statewide Single Audit, performed each year by the State Auditor's Office in Texas. **The State of Texas fiscal year is September 1 through August 31.**

The State Auditor's Office and KPMG, LLP performed the federal portion (website link is <http://www.sao.texas.gov/SAOReports/ReportNumber?id=18-314> ) of the 2017 Statewide Single Audit (formerly A-133). The federal portion included a review of compliance and controls over the State's federal awards and an audit of the Schedule of Expenditures of Federal Awards (SEFA). The reports from the federal portion and the financial portion are submitted to the federal government to fulfill Single Audit reporting requirements.

**Comprehensive Annual Financial Report (CAFR) – State of Texas**

Annual financial reports are the responsibility of the Chief Business Officer. Texas A&M University's financial activities for each fiscal year are part of the statewide CAFR (Comprehensive Annual Financial Report) coordinated by the State Comptroller's Office.

Links to the CAFR and Texas A&M University financial reports are shown below:

**Statewide CAFR** - <https://comptroller.texas.gov/transparency/reports/annual-financial/>

**Texas A&M University** - <http://www.tamus.edu/business/budgets-and-accounting/reports/statutory-reports/annual-financial-reports/> and <https://www.tamus.edu/business/budgets-and-accounting/reports/statutory-reports/annual-financial-reports/fy2017/>

Annual financial audits are performed by Office of State Auditor of Texas. See Independent Auditor's Report at Statewide CAFR – <https://comptroller.texas.gov/transparency/reports/comprehensive-annual-financial/2017/>

**Statewide A-133 Audit Reports:**

Information regarding Texas A&M University's audit is included at the State of Texas Auditor's web site. Texas A&M University is part of a Statewide Single Audit. The most recent audit completed is for the fiscal year ending August 31, 2017. <http://www.sao.texas.gov/SAOReports/AdvancedSearch/> . Search Reports for "Statewide Single Audit Reports."

**State of Texas Federal Portion of Statewide Single Audit Report** for the Year Ended August 31, 2016-  
<http://www.sao.texas.gov/SAOReports/ReportNumber?id=18-314>

**State of Texas Financial Portion of Statewide Single Audit Report** for the Year Ended August 31, 2016 -  
<http://www.sao.texas.gov/SAOReports/ReportNumber?id=18-555>

## **Findings in the Federal Portion of Statewide Audit for Texas A&M University for FY 2017**

Within the report, findings are grouped by State of Texas agency or university. By reviewing the *Table of Contents* for the report (page 182/758 in the .pdf file or Page 179 in SAO Report 18-314, <http://www.sao.texas.gov/SAOReports/ReportNumber?id=18-314> ), any Texas A&M System member with findings is listed. (The list of Texas A&M System Members below only includes College Station components, except for Texas A&M at Galveston which is a branch campus of Texas A&M University).

### **1. Texas A&M University**

2. Texas A&M AgriLife Research
3. Texas A&M AgriLife Extension Service
4. Texas A&M Engineering Experiment Station
5. Texas A&M Engineering Extension Service
6. Texas A&M Forest Service
7. Texas A&M Transportation Institute
8. Texas A&M Veterinary Medical Diagnostic Laboratory

### **9. Texas A&M University at Galveston**

### **10. Texas A&M System – Health Science Center**

11. Texas A&M System Offices

## **R&D Cluster**

A significant deficiency and non-compliance finding for Period of Availability of Federal Funds reported in FY 2015 was reported again in FY 2016. ***(Note: A significant deficiency indicates control weaknesses, but those weaknesses would not likely result in material non-compliance)***. For FY 2017, the Summary Schedule of Prior Audit Findings reported that corrective action was taken to resolve the finding. Please refer to “State of Texas Federal Portion of Statewide Single Audit Report for the Year Ended August 31, **2017**,” at <http://www.sao.texas.gov/SAOReports/ReportNumber?id=18-314>. (See pages 501-502 in the audit report document.)

**For Texas A&M Health Science Center**, a significant deficiency and non-compliance finding for Period of Availability of Federal Funds reported in FY 2015 was reported again in FY 2016. ***(Note: A significant deficiency indicates control weaknesses, but those weaknesses would not likely result in material non-compliance)***. For FY 2017, the Summary Schedule of Prior Audit Findings reported that corrective action was taken to resolve the finding. Please refer to “State of Texas Federal Portion of Statewide Single Audit Report for the Year Ended August 31, **2017**,” at <http://www.sao.texas.gov/SAOReports/ReportNumber?id=18-314> . (See page 499 in the audit report.)

## **Student Financial Assistance Cluster**

For Texas A&M University in FY 2017, findings related to the student financial assistance cluster are described in the audit report at: <http://www.sao.texas.gov/SAOReports/ReportNumber?id=18-314>. (See pages 274-279 in SAO Report No. 18-314).

## **Financial Portion of Statewide Audit for Texas A&M University for FY 2017**

Within the State of Texas Financial Portion of the Statewide Audit report, findings are reported by State agency. In 2017, Texas A&M University had *no findings* related to preparation of the SEFA (Schedule of Expenditures of Federal Awards) in the financial portion of the Statewide Single Audit Report. Report is shown at <http://www.sao.texas.gov/SAOReports/ReportNumber?id=18-555> .

## **Federal Clearinghouse for A-133 Audits:**

The Texas State Auditor submits our A-133 audit to the Federal Clearinghouse. This is found at visit: <https://harvester.census.gov/facdissem/Main.aspx> . Search by entity 746000089, which is the identifying number for the State of Texas. After you enter the entity number 746000089, click on "View Results" to pull up the audits for the State of Texas.

## **Comment Regarding Texas A&M Research Foundation**

*NOTE: Expenditures on awards with the Texas A&M Research Foundation are NOT included in the State of Texas Single Audit because they are not considered a State of Texas agency. They are a private non-profit foundation that administers federal and other sponsored grants or contracts on behalf of Texas A&M University and other System parts. The Texas A&M Research Foundation has a Single Audit (A-133) each year by an external audit firm.*

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