

Stephen F. Austin State University

25-102 Youth Protection Program

As of November 1, 2024

Audit Report 25-102



Department of Audit Services

Jane Ann Bridges, CPA, CIA, CFE, Chief Audit Executive
Box 6121, SFA Station · Nacogdoches, Texas 75962
Phone: (936) 468-5204
Email: bridgesja1@sfasu.edu

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EXECUTIVE SUMMARY

The Department of Audit Services has completed an audit of Stephen F. Austin State University’s (SFA or University) Youth Protection Program. As required by the University of Texas System Policy 192, *Youth Protection Policy* (UTS 192), SFA has adopted Handbook of Operating Procedures Policy 05-503, *Youth Protection* (HOP 05-503), to promote the safety of minors while participating in youth programs.

UTS 192 defines “youth program” (See text box) and outlines the minimum components to be addressed in each UT institutional policy. Minimum components include:

- Youth Protection Designation.
- UT Sponsorship of Youth Programs.
- Supervision Ratios.
- Requirements for Designated Individuals.
- Prohibited Conduct of Designated Individuals.
- Insurance.
- Reporting Requirements.

Youth Program
as defined in UTS 192

A camp, program, internship, mentorship, event, operation, community service, outreach, instruction, or activity held on UT owned or controlled premises, held virtually, or sponsored or supported by a UT institution that offers recreational, athletic, volunteer, youth enrichment, or educational activities to Youth Participants during which, the UT institution is responsible for the care, custody, or control of the Youth Participant.

“Youth Program” as defined in UTS 192 specifically includes institutional department sponsored third-party Youth Programs and external third-party Youth Programs that contract with UT institutions for the use of institutional facilities. “Youth Program” also includes any “Campus program for minors” as defined by Section 51.976 of the Texas Education Code.

For the purposes of UTS 192, definition does not include programs for UT enrolled students or employees under the age of 18, or programs where the care, custody, or control of a minor (under age 18) is not the responsibility of the UT institution, but instead held by non-UT teachers, official chaperones, parents, or legal guardians (e.g. campus tours of prospective students’ families, visits by local school district classes) unless the program is an external third-party Youth Program that has contracted with the UT institution for the use of institutional facilities.

AUDIT OBJECTIVE

The audit objective was to gain assurance that the University is in compliance with UTS 192.

SCOPE

The audit scope included the University’s Youth Protection Program and related activities as of November 1, 2024.

SUMMARY OF AUDIT RESULTS

We found that the University is partially in compliance with UTS 192. The University should continue to strengthen controls to enhance compliance with UTS 192. While performing our audit, we noted opportunities to strengthen controls, enhance compliance, or improve processes. Additional details can be found in *Details of Audit Observations*.

| Observation | Rating* |
|-----------------------|---------|
| 1 – University Policy | High |

| Observation | Rating* |
|---------------------------------|---------|
| 2 – Campus Awareness | High |
| 3 – Youth Protection Compliance | High |

* See Appendix 1 for Observation Rating descriptions

ACKNOWLEDGMENTS

We appreciate the assistance provided to us during our audit by the Division of Student Affairs.



12/10/24

Jane Ann Bridges, CPA, CIA, CFE
Chief Audit Executive
Stephen F. Austin State University

DETAILS OF AUDIT

BACKGROUND

As required by UTS 192, SFA has adopted HOP 05-503 to promote the safety of minors while participating in youth programs.

UTS 192 outlines the minimum components to be addressed in each UT institutional policy. Minimum components include:

- Youth Protection Designation.
- UT Sponsorship of Youth Programs.
- Supervision Ratios.
- Requirements for Designated Individuals.
- Prohibited Conduct of Designated Individuals.
- Insurance.
- Reporting Requirements.

AUDIT OBJECTIVES, SCOPE, AND METHODOLOGY

The audit objective was to gain assurance that the University is in compliance with UTS 192. The audit scope included the University's Youth Protection Program and related activities as of November 1, 2024.

We performed our audit in accordance with the *International Standards for the Professional Practice of Internal Auditing* and *Generally Accepted Government Auditing Standards* (GAGAS). The 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 findings and conclusions based on our audit objectives. The Department of Audit Services is independent per both standards for internal auditors. Auditors communicated other, less significant issues separately to university management.

The audit methodology consisted of performing a risk assessment; reviewing applicable policies, procedures, laws, and best practices; assessing internal controls; interviewing appropriate University personnel; evaluating opportunities for fraud to occur; testing for compliance; and performing other procedures as deemed necessary.

The audit criteria included:

- UTS Policy 192, *Youth Protection Policy*, and related policies.
- SFA HOP Policy 05-503, *Youth Protection*, and related policies.
- University procedures.

DETAILS OF AUDIT OBSERVATIONS

Observation 1: University Policy

Background: UTS 192 outlines the minimum components to be addressed in each UT institutional policy. The minimum components include the following:

- Youth Protection Designation.
- UT Sponsorship of Youth Programs.
- Supervision Ratios.
- Requirements for Designated Individuals.
- Prohibited Conduct of Designated Individuals.
- Insurance.
- Reporting Requirements.

Observation: University HOP 05-503 does not fully align with UTS 192. During our review, we noted the following components of UTS 192 are not addressed in HOP 05-503:

- UT Sponsorship of Youth Programs Section 4.2(b). "The Youth Protection designated employee or department may require Youth Participant rosters, Designated Individual rosters, compliance certification, and any other documentation of an institutional department sponsored Youth Program or external third-party Youth Program for compliance purposes of the policy on youth protection."
- UT Sponsorship of Youth Programs Section 4.2(c). "It is at the institution's discretion whether to allow student organizations as an applicable institutional entity that can host a Youth Program or sponsor a third-party Youth Program. When an institution does allow for student organizations to host a Youth Program or sponsor a third-party Youth Program, the student organization must follow Section 4.2(a) and (b) of this Policy, and all other required elements of hosting Youth Programs or sponsoring third-party Youth Programs in this Policy."
- Supervision Ratios Section 4.3(b). "Minimum supervision ratios for virtual Youth Programs: A minimum of two Designated Individuals must be present in virtual Youth Programs at all times. A minimum of one Designated Individual must be present to supervise each of the virtual Youth Program's breakout rooms at all times. At no time should a Designated Individual be one-on-one with a Youth Participant in a breakout room."
- Supervision Ratios Section 4.3(c). "All requirements and prohibited conduct of Designated Individuals apply regardless of the Youth Program being held in-person, virtual, or remote."

Observation Rating: High

Recommendation: The University should revise HOP 05-503 to fully align with UTS 192.

Management Response: The University will revise HOP 05-503 to fully align with UTS 192.

Responsible Party: Interim Vice President for Student Affairs

Implementation Date: March 31, 2025

Observation 2: Campus Awareness

Background: The University, as required by UTS 192 adopted HOP 05-503 to promote the safety of minors while participating in youth programs.

Observation: During our review, we noted several youth programs that were not included on the list of campus programs for minors maintained by the Reservations Office. Although the University has a policy related to youth programs, it appears that there is a lack of awareness across campus of the requirements when minors are on campus for a youth program.

Observation Rating: High

Recommendation: The University should develop a communication plan to increase campus awareness relating to the requirements of HOP 05-503 to help ensure compliance with UTS 192 and HOP 05-503. The University should consider adding youth protection program requirements to the annual compliance training.

Management Response: The University will develop a communication plan to increase campus awareness relating to the requirements of HOP 05-503 to ensure compliance with UTS 192 and HOP 05-503. The University will implement youth protection program requirements in the annual compliance training.

Responsible Party: Interim Vice President for Student Affairs

Implementation Date: January 31, 2025

Observation 3: Youth Protection Compliance

Background: HOP 05-503 states, "The Reservations Office is the office responsible for oversight of all youth programs sponsored or affiliated with SFASU."

Observation: The University does not have an effective or efficient process for ensuring compliance with UTS 192 and HOP 05-503.

Observation Rating: High

Recommendation: The University should strengthen procedures to help ensure compliance with the program requirements in UTS 192 and HOP 05-503.

Management Response: The University will strengthen current procedures to ensure compliance with the program requirements outlined in UTS 192 and HOP 05-503¹. In addition, the University will pursue applicable software to synchronize efficiency².

Responsible Party: Interim Vice President for Student Affairs

Implementation Date: March 31, 2025¹ and August 31, 2025²

APPENDIX 1 SFASU AUDIT SERVICES OBSERVATION RATINGS

Audit Services uses professional judgment to rate the audit observations identified in audit reports. The audit observation ratings are determined based on the risk or effect of the issues in relation to the audit objective(s), along with other factors. These factors include, but are not limited to, financial impact; potential failure to meet area/program/function objectives; level of compliance with laws, regulations, and other requirements or criteria; adequacy of the design of control activities and information system activities; level of potential fraud, waste, or abuse; control environment; history of audit issues; and other pertinent factors.

The table below provides a description of the audit observation ratings used by SFASU Audit Services.

| SFASU Audit Services Observation Ratings | |
|--|---|
| Rating | Description |
| Priority | The audit observation presents risks or issues that if not addressed could critically impact the University as a whole or the area/program/function audited. Immediate action is needed to address the audit observation. Priority observations are reported to the UT System Audit, Compliance, and Risk Management Committee. |
| High | The audit observation presents risks or issues that if not addressed could substantially impact the University as a whole or the area/program/function audited. Prompt action is needed to address the audit observation and reduce risks to a more desirable level. |
| Medium | The audit observation presents risks or issues that if not addressed could moderately impact the University as a whole or the area/program/function audited. Action is needed to address the audit observation and reduce risks to a more desirable level. |
| Low | The audit observation does not present significant risks or issues that could negatively impact the University as a whole or the area/program/function audited. Action is needed to address the audit observation. |

Some recommendations made during an audit are considered of minimal risk, and the observations are verbally shared with management during the audit or pre-exit meeting.