

Report on the

# University of Alabama at Birmingham

Birmingham, Alabama

October 1, 2017 through September 30, 2019

Filed: February 12, 2021



## Department of Examiners of Public Accounts

50 North Ripley Street, Room 3201  
P.O. Box 302251  
Montgomery, Alabama 36130-2251  
Website: [www.examiners.alabama.gov](http://www.examiners.alabama.gov)

*Rachel Laurie Riddle, Chief Examiner*



Rachel Laurie Riddle  
*Chief Examiner*

State of Alabama  
Department of  
**Examiners of Public Accounts**

P.O. Box 302251, Montgomery, AL 36130-2251  
401 Adams Avenue, Suite 280  
Montgomery, Alabama 36104-4338  
Telephone (334) 242-9200  
FAX (334) 242-1775

Honorable Rachel Laurie Riddle  
Chief Examiner of Public Accounts  
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the University of Alabama at Birmingham, Birmingham, Alabama for the period October 1, 2017 through September 30, 2019, by Examiners Zachary Pugh and Denise Clark-Owens. I, Zachary Pugh, served as Examiner-in-Charge on the engagement, and under the authority of the *Code of Alabama 1975*, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Zachary Pugh  
Examiner of Public Accounts

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Department of  
**Examiners of Public Accounts**

**SUMMARY**

**University of Alabama at Birmingham  
October 1, 2017 through September 30, 2019**

The University of Alabama at Birmingham (UAB) is a public, coeducational, and doctoral university. UAB offers over 140 nationally and regionally accredited programs of study leading to bachelor's, master's, doctoral and professional degrees in various fields, including social and behavioral sciences, liberal arts, business, education, engineering, health-related fields (such as medicine, dentistry, optometry and nursing) and public health. UAB is highly renowned for its medical research and natural sciences programs.

UAB is a component of the University of Alabama System and is governed by the Board of Trustees of the University of Alabama. The President of UAB is appointed by the Chancellor of the University of Alabama System with approval of the Board of Trustees. The President reports directly to the Chancellor and is responsible for hiring and promotion of faculty and staff for UAB.

The firm of PricewaterhouseCoopers LLP, Certified Public Accountants, conducted the financial audits for the fiscal years ended September 30, 2018 and September 30, 2019.

This report presents the results of an examination of UAB and a review of compliance by UAB with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12.

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state laws and regulations.

The following officials/employees were invited to an exit conference: Allen Bolton, Jr., Senior Vice-President for Finance and Administration and Stephanie Mullins, Chief Financial Officer. The following individuals attended the exit conference via teleconference: Allen Bolton, Jr., Senior Vice-President for Finance and Administration; Stephanie Mullins, Chief Financial Officer; Greg Lemley, Director of Internal Audit, UAB; Bernard Mays, Jr., Controller; and Ruwaldt Viljoen, Assistant Controller. Representing the Department of Examiners of Public Accounts were: Peter M. Fisher, Audit Manager and Zach Pugh, Examiner.



Department of  
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**COMMENTS**

**University of Alabama at Birmingham  
October 1, 2017 through September 30, 2019**

The University of Alabama at Birmingham (UAB) began in 1936 as the Birmingham Extension Center of the University of Alabama. Because of the rapid growth of the Birmingham area, it was decided that a program for students in the Birmingham area was needed. In 1945, the University of Alabama School of Medicine moved from Tuscaloosa to Birmingham and took over management of Jefferson and Hillman Hospitals in Birmingham. In 1966, the Extension Center and the School of Medicine were merged into the University of Alabama in Birmingham. In 1969, UAB became one of three autonomous institutions of the University of Alabama System. The University's name was changed to the University of Alabama at Birmingham in 1984. UAB is a component of the University of Alabama System and is governed by the Board of Trustees of the University of Alabama.

The Office of Internal Audit for the University of Alabama System discovered unaccounted cash collections of \$307,219.25 during the audit period from parking machines managed by UAB Transportation. The University terminated two employees. Charges were not pursued for one employee due to a lack of evidence. Another employee pleaded guilty and was sentenced to restitution in the amount of \$750.00. As of the report date, \$297.00 has been recovered by the University.

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# *Additional Information*

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***Board Members and Officials***  
***October 1, 2017 through September 30, 2019***

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<b>Board Members</b>		<b>Term Expires</b>
Hon. Kay Ivey	Governor of Alabama	Ex-Officio
Dr. Ed Richardson	State Superintendent of Education (Until 01/01/2018)	Ex-Officio
Hon. Harris V. Morrissett	First District	2021
Hon. Marietta M. Urquhart	First District	2024
Hon. Joseph C. Espy, III	Second District	2019
Hon. W. Davis Malone, III	Second District	2022
Hon. Kenneth L. Vandervoort, M.D.	Third District	2023
Hon. James W. Wilson, III	Third District	2020
Hon. Scott M. Phelps	Fourth District	2022
Hon. Finis E. St. John, IV	Fourth District (Until 07/31/2018)	2019
Hon. Evelyn VanSant Mauldin	Fourth District (Effective 06/07/2019)	2025
Hon. Ronald W. Gray	Fifth District	2020
Hon. William Britt Sexton	Fifth District	2023
Hon. W. Stancil Starnes	Sixth District	2022

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***Board Members and Officials***  
***October 1, 2017 through September 30, 2019***

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<b>Board Members</b>		<b>Term Expires</b>
Hon. Vanessa Leonard	Sixth District	2019
Hon. Karen P. Brooks	Seventh District	2021
Judge John H. England, Jr.	Seventh District	2021
Hon. Barbara Humphrey	Seventh District	2024

**Officials**

**Chief Administrative and  
Fiscal Officials**

Dr. Ray L. Watts	President
G. Allen Bolton, Jr.	Vice-President for Financial Affairs and Administration

**The University of Alabama  
System Administration**

Mr. Finis E. St. John IV	Interim Chancellor (Effective 08/01/2018)
Mr. C. Ray Hayes	Chancellor (Until 07/31/2018)
Ms. Dana Keith	Vice-Chancellor for Finance and Administration



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***Board Members and Officials***  
***October 1, 2017 through September 30, 2019***

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**Officials**

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**The University of Alabama**  
**System Administration**

Mr. Clay Ryan	Vice-Chancellor for Governmental Affairs and Economic/ Workforce Development (Effective 08/01/2018)
Mr. Jo Bonner	Vice-Chancellor for Economic Development (Until 09/30/2018)
Dr. Charles R. Nash	Vice-Chancellor for Academic and Student Affairs
Ms. Kellee Reinhart	Vice-Chancellor for Communications and Community Relations
Mr. Chip Bivins	Chief Audit Officer
Mr. Sid J. Trant	General Counsel and Senior Vice-Chancellor (Effective 09/16/2019)
	General Counsel and Secretary of the Board of Trustees (Until 09/15/2019)
Mr. Mark D. Foley, Jr.	Secretary of the Board of Trustees (Effective 09/16/2019)