



**THE UNIVERSITY OF TEXAS SYSTEM AUDIT OFFICE
 Presidential Travel, Entertainment, & University Residence
 Maintenance Expenses Audit Report – UT El Paso
 Fiscal Year 2021**

SUMMARY

OBJECTIVE:

The specific objective of this audit at The University of Texas at El Paso (UTEP) was to determine whether travel and entertainment expenses incurred by the president or her spouse and expenses for the maintenance of University residences (Hoover House) were appropriate, accurate, and in compliance with applicable institutional policies and Regents’ *Rules and Regulations*.

CONCLUSION

Overall, the travel and entertainment expenses incurred by the president and expenses for the maintenance of University residences (Hoover House) appeared appropriate, accurate, and in compliance with applicable institutional policies and Regents’ *Rules and Regulations*.

OBSERVATIONS

 **None**

The University of Texas (UT) System Audit Office has completed an audit of presidential travel, entertainment, and university residence maintenance expenses and found that adequate internal controls are in place and functioning as intended. This audit resulted in no reportable observations. Some minor observations were separately communicated to management.

OBSERVATION RATINGS

Priority
High
Medium
Low

There are no
 Priority or High rated
 audit observations.

The engagement methodology can be found at the end of this report.



THE UNIVERSITY OF TEXAS SYSTEM AUDIT OFFICE
Presidential Travel, Entertainment, & University
Residence Maintenance Expenses Audit – UT El Paso
Fiscal Year 2021

METHODOLOGY

This engagement was conducted in accordance with the guidelines set forth in the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*.

BACKGROUND

The System Audit Office performed this engagement because the UT System Board of Regents' *Rules and Regulations*, Series 20205, "Expenditures for Travel and Entertainment by Chief Administrators and for the Maintenance of University Residences" (Rule 20205) requires an audit of these expenses after the first full fiscal year that a new president assumes office.

SCOPE AND PROCEDURES

The scope of this audit included expenses incurred from August 15, 2019 through November 30, 2020. UTEP did not have international travel or spousal expenses during the audit scope.

The audit procedures consisted of reviewing applicable institutional policies and procedures and assessing internal controls. In addition, substantive testing was performed on a sample of travel, entertainment, and university residence maintenance expenses.

CRITERIA

Guidance for travel, entertainment, and university residence maintenance expenses is provided by various state laws, rules and regulations promulgated under those laws, and UT System and institutional travel and entertainment policies and procedures including, but not limited to, Rule 20205.

REPORT DATE

June 1, 2021

REPORT DISTRIBUTION

To: Heather Wilson, Ph.D., President, UTEP

Cc: Archie L. Holmes Jr., Ph.D., Executive Vice Chancellor for Academic Affairs,
UT System

Mark McGurk, Vice President for Business Affairs, UTEP

Lori Wertz, Chief Audit Executive, UTEP

UT System Administration Internal Audit Committee

External Agencies (State Auditor, Legislative Budget Board, Governor's Office)