



TEXAS

The University of Texas at Austin

Conflicts of Interest and Commitment

*Office of Research Support and
Compliance*

May 2023

Office of Internal Audits
UT Austin's Agents of Change



OFFICE OF INTERNAL AUDITS
THE UNIVERSITY OF TEXAS AT AUSTIN

1616 Guadalupe St. Suite 2.302 · Austin, Texas 78701 · (512) 471-7117
audit.utexas.edu • internal.audits@austin.utexas.edu

Executive Summary

Conflicts of Interest and Commitment

Office of Research Support and Compliance
Project Number: 22.007

Audit Objective

The objectives of the audit were to determine whether The University of Texas at Austin's conflicts of interest and commitment oversight processes ensure management plans effectively address identified conflicts and whether supervisors effectively monitor and enforce management plans.

Conclusion

Conflicts of interest and commitment oversight processes are operating as intended. Management plans effectively address disclosed conflicts and supervisors monitor management plans as required. However, supervisors identified some areas they believe will assist them oversee and manage conflicts.

Audit Observations

No recommendations were provided.

Engagement Team

Ms. Angela McCarter, CIA, CRMA, Assistant Manager
Mr. Brandon Morales, CISA, CGAP, Audit Manager
Ms. Andrea Rios, Auditor I



Conclusion

Conflicts of interest and commitment oversight processes are operating as intended. Management plans effectively address disclosed conflicts, and supervisors monitor management plans as required.

Supervisors generally understand their role in managing conflicts and meet annually with researchers to discuss disclosures. They find the Research Management Suite reporting tool easier to use than the legacy reporting system, and know to contact the Office of Research Support and Compliance (ORSC) if they have questions about disclosures or management plans. However, supervisors identified some areas they believe will assist them in overseeing and managing subordinate conflicts, such as:

- Additional resources to assist in monitoring and enforcement of plans
- Instructions to identify all management plans supervisors oversee
- A process to identify a conflict end date
- Training on a supervisor’s role with management plans
- Clarification on conflicts of commitment rules and management

Table: Controls Assessment

Audit Objective	Controls Assessment
Objective 1: Determine whether UT Austin conflicts of interest and commitment oversight processes ensure management plans effectively address identified conflicts.	Effective
Objective 2: Determine whether supervisors effectively monitor and enforce management plans.	Satisfactory with Opportunities for Improvement

Background

Federal agencies emphasize the need for universities to ensure the security of research data and publications and have clearly stated that universities are expected to protect research and ensure researchers follow regulations.

In response, UT Austin created a campus-wide Science and Security Task Force led by ORSC. This task force developed the Science and Security Compliance Plan which identified risks and mitigation strategies for areas such as financial interest disclosures and conflict of interest and commitment. ORSC has led the transition to RMS to streamline the disclosure reporting process and to include outside activities/interests and related management plans in a single application.

Scope, Objectives, and Methodology

This audit was conducted in conformance with The Institute of Internal Auditors’ *International Standards for the Professional Practice of Internal Auditing*. Additionally, we conducted the



OFFICE OF INTERNAL AUDITS REPORT: CONFLICTS OF INTEREST & COMMITMENT

audit in accordance with Generally Accepted Government Auditing Standards and meet the independence requirements for internal auditors. 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 on our audit objectives.

The scope of this review included completed disclosures and management plans currently in place.

Specific audit objectives and the audit methodology are outlined in the table below.

Table: Objectives and Methodology

Audit Objective	Methodology
Objective 1: Determine whether UT Austin conflicts of interest and commitment oversight processes ensure management plans effectively address identified conflicts.	<ul style="list-style-type: none"> • Selected a sample of conflict of interest and conflict of commitment disclosures for principal investigators actively conducting research • Tested disclosures to determine if they were reviewed and approved before funds were available • Tested related management plans to determine whether they addressed disclosed conflicts and conformed with applicable policies • Conducted interviews and reviewed documentation to determine whether Science and Security Compliance Plan risk mitigation strategies have been implemented
Objective 2: Determine whether supervisors effectively monitor and enforce management plans.	<ul style="list-style-type: none"> • Interviewed supervisors to determine their awareness of management plans they oversee and their processes for monitoring and enforcing them

Criteria

- UT Austin Handbook of Operating Procedures
5-2011, *Conflict of Interest, Conflict of Commitment, and Outside Activities*
7-1210, *Promoting Objectivity in Research by Managing, Reducing, or Eliminating Financial Conflicts of Interest*
- UT Austin Science and Security Compliance Plan
- Financial Conflict of Interest Management Plan, Annual Review section



Report Submission

We appreciate the courtesies and cooperation extended throughout the audit.

Respectfully Submitted,

A handwritten signature in blue ink that reads "Sandy Jansen".

Sandy Jansen, CIA, CCSA, CRMA, Chief Audit Executive

Distribution

Mr. Mark Featherston, Interim Director, Office of Sponsored Projects and Chief of Staff, VPR
Dr. Jay C. Hartzell, President
Ms. Monica Horvat, Director of Presidential Priorities
Dr. Daniel Jaffe, Vice President for Research
Dr. Catherine Stacy, Chief of Staff, Office of the Executive VP & Provost
Dr. Michelle Stickler, Associate VP, Office of Research Support & Compliance
Dr. Anne Tibbetts, Associate Director, Office of Research Support & Compliance
Dr. Sharon Wood, Executive Vice President and Provost
The University of Texas at Austin Institutional Audit Committee
The University of Texas System Audit Office
Legislative Budget Board
Governor's Office
State Auditor's Office