



Office of Internal Audit

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December 12, 2016

Dr. Richard Benson, President,
Ms. Lisa Choate, Chair of the Institutional Audit Committee:

We have completed an audit of the One Card as part of our fiscal year 2016 Audit Plan, and the report is attached for your review. The objective of our audit was to perform an operational review of the One Card Program to provide assurance as to its effectiveness and efficiency and if internal controls are working as prescribed by management. Based on the audit work performed, we concluded that overall controls need to be enhanced within the One Card Program.

Management has reviewed the recommendations and has provided responses and anticipated implementation dates. Though management is responsible for implementing the course of action outlined in the response, we will follow up on the status of implementation subsequent to the anticipated implementation dates. We appreciate the courtesies and considerations extended to us during our engagement. Please let me know if you have any questions or comments regarding this audit.

Toni Stephens
Institutional Chief Audit Executive

UT Dallas Responsible Parties:

Ms. Deborah Reynolds, Executive Director for Procurement Management
Jene Janich, Director, Travel/One Card
Callie Speaks, Travel/One Card Coordinator

Members of the UT Dallas Institutional Audit Committee:

External Members:

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Mr. Ed Montgomery
Ms. Julie Knecht
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The University of Texas System:

System Audit Office

State of Texas Agencies:

Legislative Budget Board
Governor's Office
State Auditor's Office
Sunset Advisory Commission

Executive Summary

Audit Objective and Scope:

To perform an operational review of the One Card Program to provide assurance as to its effectiveness and efficiency and if internal controls are working as prescribed by management.

Conclusion:

Based on the audit work performed, we conclude that overall controls need to be enhanced within the One Card Program.

The following is a summary of the audit recommendations by risk level.

Recommendation	Risk Level	Estimated Implementation Date
(1) <i>Enhance One Card Program Guidelines</i>	High	Rewrite of the Guidelines will be completed by May 31, 2017
(2) <i>Implement Functionality to Restrict Card Usage at High Risk Merchants</i>	Medium	February 28, 2017
(3) <i>Consider Cost Savings Opportunity for Enhanced Monitoring In-House</i>	Medium	Not applicable. <i>(Internal Audit follow-up: Management has chosen to continue using a contracted vendor but may consider in the future)</i>
(4) <i>Reduce Default Monthly Transaction Limit</i>	Medium	March 1, 2017
(5) <i>Implement Review of Cardholders After Initial Setup</i>	Medium	January 1, 2017
(6) <i>Strengthen Controls Around the One Card Program</i>	Medium	June 30, 2017
(7) <i>Consider Viability of Implementing a New Service for Taxi/Limousine Charges</i>	Low	June 1, 2017
Responsible Vice President: Mr. Terry Pankratz, Vice President of Budget and Finance		Responsible Parties: <ul style="list-style-type: none"> • Ms. Debbie Reynolds, Executive Director for Procurement Management • Jene Janich, Director, Travel/One Card • Callie Speaks, Travel/One Card Coordinator
Staff Assigned to Audit: Project Leader: Ali Subhani, CIA, CISA, GSNA, IT Audit Manager Staff: Ray Khan, Staff Auditor		

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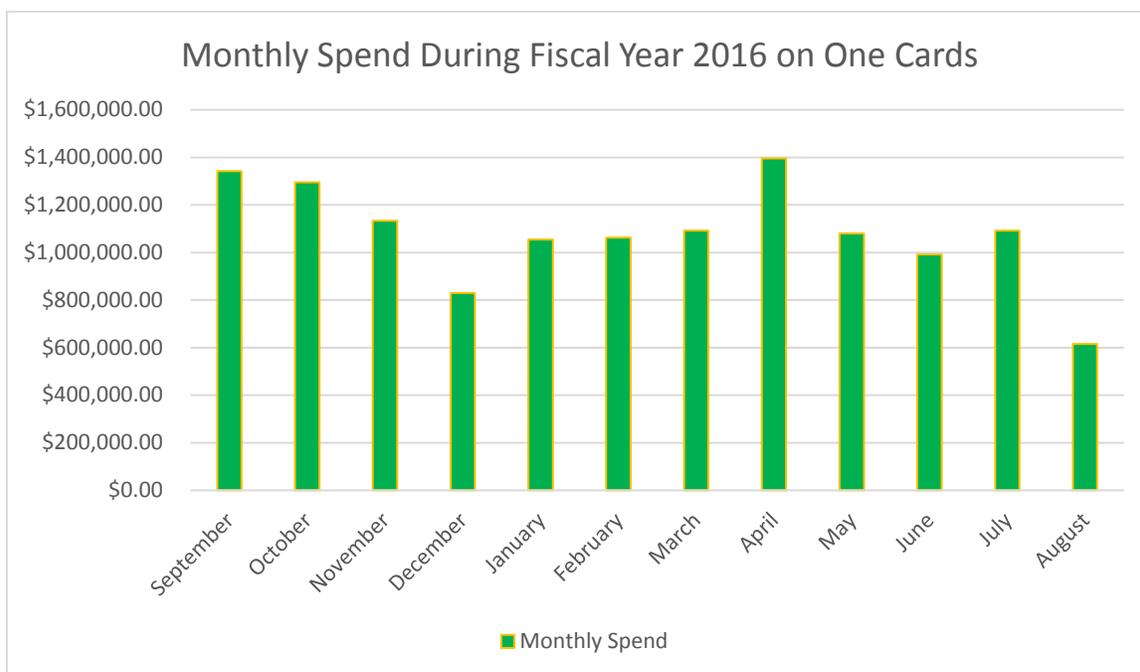
Background



The One Card program, housed within the Office of Procurement Management (PM), offers departments a MasterCard to procure supplies and make payments of business services and travel expenditures not found in eProcurement or the University travel agencies. The department has developed a [program guide](#) that details acceptable practices related to the One Card program.

The One Card Program is authorized by a [Texas Procurement and Support Services](#) (TPASS) contract. Through the contract with Citibank, the university utilizes services such as card issuance and an online application where cardholders can review their transactions. Transaction approvers can also electronically review transactions through this online application.

UT Dallas maintains responsibility for implementing applicable business process to ensure that spending within the One Card program is in line with UTD and UT System policies. The department has a designated coordinator for the One Card Program who is responsible for managing the program. Additionally, PM has monitoring procedures in place to detect abuse. The department has entered into a contract with an external vendor to perform data analytics on the purchases made by the university which could identify potential areas of card misuse.



Audit Objective

The objective of our audit was to perform an operational review of the One Card Program to provide assurance as to its effectiveness and efficiency and if internal controls are working as prescribed by management.

Scope and Methodology

The scope of this audit was fiscal year 2016, and our fieldwork concluded on November 10, 2016. To satisfy our objectives, we performed the following:

- ✓ Gained an understanding of One Card policies, procedures, and processes.
- ✓ Assessed risks based on interviews with program personnel and reviews of policies, procedures, and operations.
- ✓ Evaluated internal controls and assessed compliance with policies and procedures related to One Card use.

Where applicable, we conducted our examination in accordance with the guidelines set forth in The Institute of Internal Auditor's *International Standards for the Professional Practice of Internal Auditing*. The *Standards* set criteria for internal audit departments in the areas of independence, professional proficiency, scope and performance or audit work, and management of the internal auditing department.

Conclusion

Based on the audit work performed, we conclude that controls need to be enhanced within the One Card Program. Specific findings and recommendations are detailed below in the Audit Results and Management's Responses section of the report.

We appreciate the courtesy and cooperation received from the management and staff in the Office of Procurement Management, specifically from the One Card team, as a part of this audit.

Audit Results and Management's Responses

Strengths and Controls Noted during the Audit

CONTROLS IN PLACE



During the audit process we observed that the following controls were in place to manage risks associated with One Card Usage

1 DESIGNATED ONE CARD COORDINATOR

A designated administrator of the One Card related processes exists. The coordinator has ownership and responsibility for managing processes related to the One Card program.



2 FORMALIZED CARD APPLICATION PROCESS

A formalized card application process exists that mandates the approval of the applicant's supervisor prior to the issuance of the One Card. To streamline the application process a new electronic process was implemented allowing users to complete an application electronically.



3 MONTHLY CARDHOLDER/SUPERVISOR REVIEW

A cardholder activity report that includes all transactions carried out by the cardholder is required to be reviewed by the supervisor.



4 PERIODIC TRANSACTION REVIEW BY PROCUREMENT STAFF

Procurement Management carries out periodic monitoring of transactions to ensure that expenditures are in line with university policies.

5 TIMELY PAYMENT OF CREDIT CARD BILL

The monthly credit card bill was paid in a timely manner consistently to avoid finance charges.



Priority Findings – UT System: A UT System priority finding is defined by the UT System Audit Office as: “an issue identified by an internal audit that, if not addressed timely, could directly impact achievement of a strategic or important operational objective of a UT institution or the UT System as a whole.” We have **no UT System Priority Findings** resulting from this audit. However, opportunities exist to improve the current controls around the One Card process by implementing the recommendations outlined below.

Risk Level	Observation	Risk/Effect	Recommendation	Management's Action Plan
High	<p>1. Enhance One Card Program Guidelines The following types of purchases are not currently prohibited when using a One Card, based on review of the One Card Program guide. This does not appear to be in line with other peer institutions. See Appendix 2.</p> <ul style="list-style-type: none"> • Food-related costs • Entertainment • Gift cards • Tuition payments • Toll Tags • Utility payments • Office supplies 	<p>The risk of abuse by cardholders is increased when higher-risk types of expenses are allowed on a purchasing card.</p>	<p>Management should consider evaluating whether high-risk expenses should continue to be allowed on a purchasing card.</p>	<p>Management's Response and Action Plan: Procurement Services will evaluate high risk purchases, including the items suggested by internal audit to determine which purchases to add to our current list of exclusions. We will complete our review by March 1, 2017 and incorporate our new list of exclusions into our Program Guide by May 1, 2017.</p> <p>Estimated Date of Implementation: May 1, 2017</p> <p>Person Responsible for Implementation: Debbie Reynolds, Executive Director, Procurement Management Jene Janich, Director, Travel/One Card Callie Speaks, Travel/One Card Coordinator</p>
Medium	<p>2. Implement Functionality to Restrict Card Usage at High-Risk Merchants A merchant category code (MCC) is a four-digit number assigned to a business by credit card companies. Businesses are categorized into different categories through MCC's, and can therefore be utilized to prohibit transactions at</p>	<p>There is a higher risk of cardholder abuse when certain MCC's are not restricted.</p>	<p>Management should continuously monitor and routinely update MCC groups to limit charges at high-risk merchants.</p>	<p>Management's Response and Action Plan: We agree with the findings and will update our program guide to be consistent with our MCC limitations. We will routinely review and restrict high-risk MCC codes that do not limit</p>

Risk Level	Observation	Risk/Effect	Recommendation	Management's Action Plan
	<p>high risk establishments, such as cash advance businesses, liquor stores, massage parlors and luxury vendors.</p> <p>The functionality that is available within the Global Card Management System (GCMS) to limit charges at specific MCC codes is not being utilized. However, according to the One Card Program Guide, "Charges for Bars, Taverns, Night clubs, Cash Advances, Travelers Checks, Insurance will be rejected at the point of sale."</p>			<p>our ability to use the card for travel (i.e. a meal in an establishment with and MCC code identified as a bar or tavern).</p> <p>Estimated Date of Implementation: February 28, 2017</p> <p>Person Responsible for Implementation: Jene Janich, Director, Travel/One Card Callie Speaks, Travel/One Card Coordinator</p>
Medium	<p>3. <u>Consider Cost Savings Opportunity for Enhanced Monitoring</u> The Office of Procurement Management contracted with an external vendor to carry out periodic analyses to identify transactions on university-issued credit cards that may be non-compliant with university policies. The University has paid the vendor \$82,761 since fiscal year 2014 to perform this monitoring. See Appendix 3 for a detailed description of the monitoring criteria developed by the vendor and cost breakdown by year.</p> <p>Using internal resources may result in enhanced monitoring. For example, approximately \$157,288 in gold had been purchased by a researcher within fiscal year 2016 from a single vendor. The gold was purchased for a valid business reason; however, the transactions were never flagged as needing further scrutiny under the current monitoring process.</p>	<p>Using an outside vendor rather than in-house resources results in higher costs and less institutional knowledge.</p>	<p>Management should consider working with the Office of Internal Audit to determine the feasibility of developing an enhanced monitoring process, resulting in annual cost savings for the University.</p>	<p>Management's Response and Action Plan: We appreciate your recommendation and will consider working with internal audit on this project in the future.</p> <p>We have contracted with an outside vendor because we do not have the staffing capacity or expertise to manage this process effectively internally. At some point in the future, when staffing levels and expertise stabilize, we will consider using internal resources to perform this monitoring service.</p> <p>Estimated Date of Implementation: N/A</p>

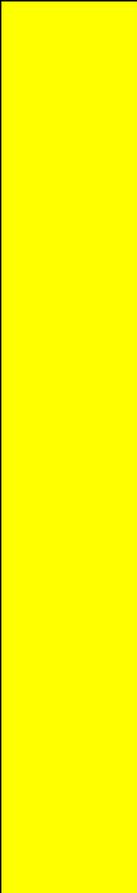
Risk Level	Observation	Risk/Effect	Recommendation	Management's Action Plan
Medium	<p>4. Reduce Default Monthly Transaction Limit During a review of monthly card limits we noted that 902 of the 1,104 cardholders did not utilize 50% of their monthly credit limit. Please see Appendix 4 for a breakdown of the number of cardholders with the respective credit limit that had been assigned and Appendix 5 for a listing of default credit limits that are utilized at other higher education institutions.</p>	<p>The risk of abuse is increased when higher credit limits are utilized.</p>	<p>Management should consider reducing the current monthly default credit limit to a level that is more in line with actual card usage.</p>	<p>Management's Response and Action Plan: We agree that higher limits increase the risk of abuse, but believe that we have mitigated those risks through routine auditing and transaction monitoring. Nevertheless, Procurement Management began reducing card limits in the spring of 2016 and we continue to monitor expenditure activity and lower card limits as appropriate. Since we began the process 124 card holder limits have been reduced. We will continue to review averages of all cards over the past 6 months to determine if default limits can be further reduced</p> <p>Estimated Date of Implementation: March 1, 2017</p> <p>Person Responsible for Implementation: Debbie Reynolds, Executive Director, Procurement Management Jene Janich, Director, Travel/One Card Callie Speaks, Travel/One Card Coordinator</p>
Medium	<p>5. Independently Verify Cardholders after Setup The One Card Coordinator (OCC) is responsible for issuing cards to approved cardholders. The OCC has the ability to set up cardholder addresses and have the cards shipped to the</p>	<p>During the audit we did not note any individual with a university issued purchasing or travel card from the bank who lacked</p>	<p>Management should consider performing periodic monitoring to verify that cards are only</p>	<p>Management's Response and Action Plan: We agree with this finding and recommendation. All card requests will be handled by a Procurement Team Admin</p>

Risk Level	Observation	Risk/Effect	Recommendation	Management's Action Plan
	<p>address that has been input into the system. Currently, there is no monitoring in place to ensure that cards have only been issued to approved cardholders.</p>	<p>the required application with their supervisor's approval. However, without an independent review of cards that are being issued from the bank an individual with the capability to order purchasing/travel cards could misuse their authority to order cards for individuals that may not have an affiliation with the university.</p>	<p>issued to approved cardholders.</p>	<p>Assistant that does not have One Card privileges. A listing of cards to be issued will be provided to the Department Admin Assistant(AA) by the One Card Coordinator. The AA will be responsible for accepting/handling the cards returned by Citi, verifying that additional cards beyond the listing received are not included, and distributing the cards to the intended UTD employees. A report of all cards requested and issued will be reviewed by the Director, Travel/One Card on the first working day of each month.</p> <p>Estimated Date of Implementation: January 1, 2017</p> <p>Person Responsible for Implementation: Debbie Reynolds, Executive Director, Procurement Management Jene Janich, Director, Travel/One Card</p>
<p>Medium</p>	<p>6. <u>Strengthen Controls around the One Card Program</u> The following opportunities to strengthen controls were noted:</p> <p>(a) Five cardholders maintained a university-issued card even after they were terminated.</p>	<p>(a) Lack of timely revocation of university issued cards at the time of could</p>	<p>(a) Management should ensure that university issued credit/travel cards are revoked in a timely manner when</p>	<p>Management's Response and Action Plan:</p> <p>(a) We agree. All cards will be revoked immediately when data is provided to Procurement Management by HR.</p>

Risk Level	Observation	Risk/Effect	Recommendation	Management's Action Plan
	<p>(b) The Office of Procurement recently began issuing departmental One Cards. These cards are issued in the name of a university department rather than in an individual's name. These cards can be used by anyone within the department, including supervisors, and can be used when away on travel. The department that is issued the card is responsible for creating internal controls around their departmental card.</p> <p>During the audit, we reached out to all five departments that were issued departmental cards. Only two departments had documented a formal procedure to monitor departmental cards. See Appendix 6 for a listing of higher education institutions and their practices around issuance of departmental purchasing cards.</p>	<p>result in financial harm to the university.</p> <p>(b) Using departmental cards results in an inability to tie transactions to a specific cardholder. The risk of abuse is also increased a supervisor and/or departmental cardholder could both make purchases and approve them.</p>	<p>employees terminate or transfer.</p> <p>(b) While we do not support departmental card usage, if management is willing to accept the risks that are associated with issuance of departmental cards, consideration should be given to enhance controls. Specifically, prior to issuance of departmental cards, PM should request that the department develop policies to regulate departmental card usage. Lastly, PM should enhance ongoing monitoring that takes place to ensure compliance with departmental policies.</p>	<p>(b) We believe the departmental cards have no higher risk than individual cards. Each card is assigned to an individual within the department and has the responsibility for accounting for the expenditure and maintaining the appropriate receipts. We will continue to work with departments to ensure that they have appropriate internal controls in place to document purchases made by the department card.</p>
	<p>(c) The GCMS application offers the capability for both reviewing and approving activity on a cardholder's account. Currently, users are being set up in a manner that would allow them to carry out both responsibilities.</p>	<p>(c) Assignment of reviewer and approver capabilities to the same user would allow individuals to approve their own transactions within the GCMS application.</p>	<p>(c) Consideration should be given to adjusting user privileges so that users are not provided the approver and reviewer privileges within the GCMS application at the same time.</p>	<p>(c) We agree that all One Card transactions should be reviewed and "approved" by at least 2 university employees. Because UTD has a formal cost center reconciliation in place, that reconciliation, along with 2 reviewers of transactions should adequately protect the university from abuse of the</p>

Risk Level	Observation	Risk/Effect	Recommendation	Management's Action Plan
	<p>(d) Educating card holders, administrators and supervisors on their card-related roles and responsibilities is a best practice that can help deter abuse of the program. According to the One Card Program Guide ¹, "<i>All cardholders are required to go through the One Card-Pre Application test.</i>" The institution offers training to all new cardholders through an online course that must be completed prior to card issuance.</p> <p>In review of the training records, we could not determine whether all cardholders had completed the required training. Under the current process, the cardholder applicant emails Procurement staff stating that training has been completed, and Procurement staff utilizes the email statement as evidence that training requirements have been met.</p>	<p>(d) The institution may have difficulty substantiating that a cardholder was aware of applicable guidelines in the event of abuse of the One Card program.</p>	<p>(d) Consideration should be given to improving the quality of reporting that is available within the online eLearning application to prove that training requirements are being met by all cardholders.</p>	<p>card. The GCMS application is simply an interface that allows us to edit card charges (cost center and account code) before the expense is posted to our ledger. We are working to move all transactional activity from GCMS into SciQuest by the end of fiscal year 17 which will provide additional assurances that a cardholder's activity is reviewed and approved by another employee.</p> <p>(d) We agree that the One Card eLearning application needs enhancement. We will establish a process to verify that all card holders have completed training before issuing a card.</p>

¹ <http://www.utdallas.edu/finance/training/docs/One-Card-Guide-updated-05.02.2016.pdf>

Risk Level	Observation	Risk/Effect	Recommendation	Management's Action Plan
	(e) There is currently no way to determine if the cardholder is being reimbursed for charges they made on their card when away on travel. This is due to limitations when comparing the data sets between the applications and the inconsistency of unique identifiers within the data sets.	(e) Without a formal process, employees may receive compensation for costs that have already been paid on a One Card.	(e) Consideration should be given to implementing a process to detect reimbursement requests for costs that were paid through the One Card program.	(e) All travel reimbursements are currently reviewed for duplication of One Card activity before they are approved for payment. If a request for reimbursement is made on a travel voucher that also appears on the One Card activity report for that traveler, such request is removed prior to reimbursement.
	(f) One Card guidelines were noted as not being adhered to for the following: <ul style="list-style-type: none"> • Per Diems – 21% (5 of 24) of cardholders on travel status were noted to have exceeded the amount of per diem for at least one day of travel • Supporting Documentation – 20% (5 of 25) of cardholders did not maintain proper supporting documentation for travel purchases • Purchases for other travelers – 6% (18 of 270) of travel expenditures for other travelers were noted to not have any prior approval for the payment of another traveler • Allowable Purchases – 20% (3 of the 15) of high risk expenditures were noted to not be allowable per the One Card Guidelines 	(f) Purchases are being made that are not allowable on university One Cards.	(f) Management should ensure that there is greater enforcement of the One Card guidelines that are in place and that a process is put in place so that repeat offenders have restrictions placed on their One Card usage, including having their cards disabled.	(f) We will update our program guidelines to further clarify acceptable practices consistent with our current business practices Estimated Date of Implementation: June 30, 2017 Person Responsible for Implementation: Debbie Reynolds, Executive Director, Procurement Management Jene Janich, Director, Travel/One Card

Risk Level	Observation	Risk/Effect	Recommendation	Management's Action Plan
Low	<p>7. <u>Consider Viability of Implementing a New Service for Taxi/Limousine Charges</u></p> <p>It was noted that across the institution there were varied services that were being utilized for transportation of guests, faculty and staff at conferences or during travel. As a result, there were occasions where premium transportation services were utilized for transport. A total of \$169, 397 were incurred in Taxi/Limousine related costs.</p> <p>We noted one department within the University was making use of a service offered by Uber Business. In further research of the functionality offered by Uber Business we observed that the service offered the opportunity to better control and administer transportation related costs that may be incurred by the institution as the receipts from the service detailed the pickup and drop off locations. Please see Appendix 7 for a view of the Uber Account Administration Portal which is used for the administration of the Uber charges that are applied to the account.</p> <p>Additionally, in comparison generally Uber fares appeared to be less expensive in comparison to the costs that were being incurred by other departments for transportation.</p>	<p>While there is no policy or guidance around the usage of taxis/limousines for university travel, limited individuals across the university may be incurring transportation costs at rates that may be considered excessive.</p>	<p>Management should determine if transitioning to a centralized transportation service such as Uber business could offer cost savings with the advantage of improved controls around transportation costs.</p>	<p>Management's Response and Action Plan: We will solicit a request for proposals for individual transportation services. The anticipated result will be a selection of service companies offering pricing and services that is considered best value to UT Dallas.</p> <p>Estimated Date of Implementation: June 1, 2017</p> <p>Person Responsible for Implementation: Debbie Reynolds, Executive Director, Procurement Management</p>

Appendix 1: Priority Findings and Risk Matrix

Definition of Risks

Risk Level	Definition
Priority	High probability of occurrence that would significantly impact UT System and/or UT Dallas. Reported to UT System Audit, Compliance, and Management Review Committee (ACMRC). Priority findings reported to the ACMRC are defined as <i>“an issue identified by an internal audit that, if not addressed timely, could directly impact achievement of a strategic or important operational objective of a UT institution or the UT System as a whole.”</i>
High	Risks are considered to be substantially undesirable and pose a moderate to significant level of exposure to UT Dallas operations. Without appropriate controls, the risk will happen on a consistent basis.
Medium	The risks are considered to be undesirable and could moderately expose UT Dallas. Without appropriate controls, the risk will occur some of the time.
Low	Low probability of various risk factors occurring. Even with no controls, the exposure to UT Dallas will be minimal.

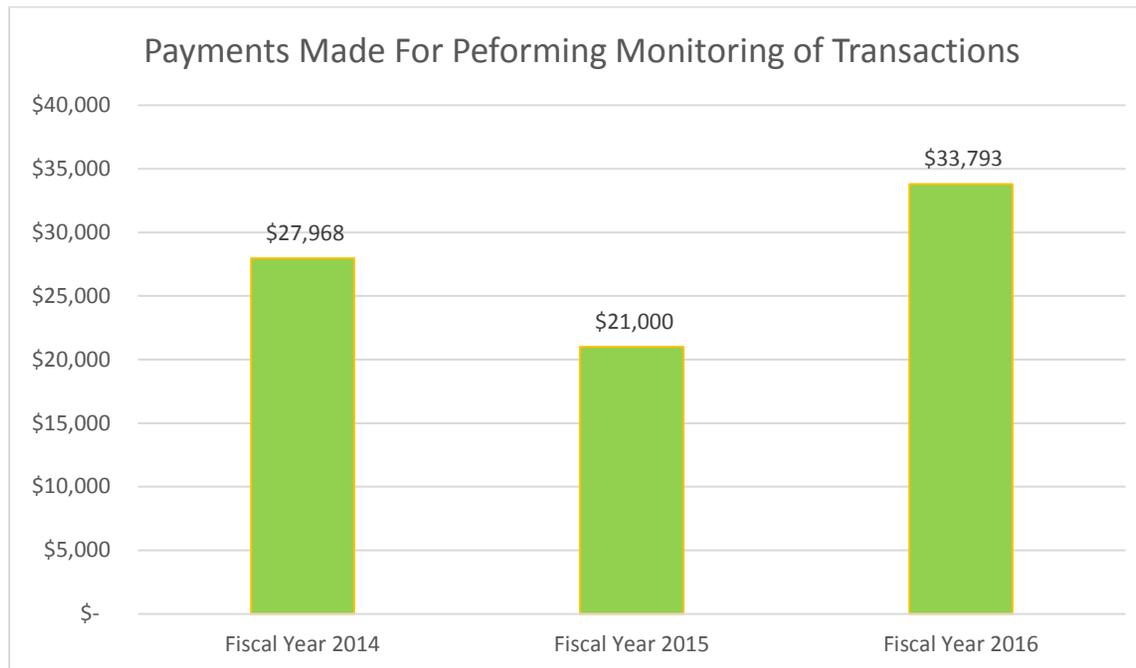
Appendix 2: Higher Education Institutions – Policy Restriction on High Risk Expense Types

Institution	Food	Entertainment	Gift cards	Tuition payments	Toll Tags	Utility Payments	Office Supplies
UT Austin	Yes	Yes	N/A	Yes	Yes	N/A	Yes
University of North Texas - Denton	Yes (Restaurant Dine In)	Yes	Yes	Yes	Yes	Yes	N/A
UT San Antonio	N/A	Yes	Yes	N/A	N/A	N/A	N/A
University of North Carolina at Charlotte	Yes	N/A	N/A	N/A	N/A	N/A	N/A
Texas A&M University System	N/A	N/A	N/A	Yes	N/A	N/A	N/A
UT Arlington	Yes	N/A	Yes	Yes	Yes	N/A	N/A
UT El Paso	Yes	Yes	Yes	N/A	N/A	N/A	N/A
UT Permian Basin	Yes	Yes	Yes	Yes	Yes	N/A	N/A
UT Tyler	No	No	Yes	Yes	N/A	N/A	N/A
UT Medical Branch at Galveston	Yes	Yes	Yes	N/A	N/A	N/A	Yes
UT Health Science Center at Houston	Yes	Yes	Yes	Yes	N/A	N/A	Yes
UT Health Science Center at San Antonio	Yes	Yes	Yes	N/A	N/A	Yes	N/A

Appendix 3: Listing of Monitoring Criteria Developed by External Vendor & Cost Incurred for Monitoring Services

The vendor had developed monitoring criteria to identify the following type of transactions:

- Purchases at the same merchant that total over \$2,000
- Purchases at the same merchant on the same day that total over \$500
- Purchases on the weekends that total over \$1,000
- Purchases that contain selected key words that total over \$200
- Purchases over \$100 that exceeded the daily credit limit
- Purchases at same merchant that exceed daily credit limit
- Purchases with a merchant category code of 3837



Appendix 4: Breakdown of Monthly Cardholders by Credit Limit

Monthly Credit Limit	Number of Cardholders
\$1- \$3,000	163
\$3,001 - \$15,000	869
\$15,001- \$90,000	72

Appendix 5: Higher Education Institutions – Default Monthly Credit Limit

Institution	Default Monthly Credit Limit
UT Austin	\$5,000.00
UT San Antonio	\$10,000
University of North Carolina at Charlotte	\$5,000
UT Arlington	\$30,000
UT Tyler	\$10,000
UT Permian Basin	\$500
UT El Paso	\$5,000
UT Southwestern Medical Center	
UT Medical Branch at Galveston	\$20,000
UT Health Science Center at San Antonio	\$5,000

Appendix 6: Higher Education Institutions – Issuance of Departmental Purchasing Cards

Institution	Are departmental Purchasing Cards Issued at Institution?
UT Austin	No
University of North Texas -Denton	No
UT San Antonio	No
UT Rio Grande Valley	No (1 department card issued as an exemption instruction wide)
University of North Carolina at Charlotte	No
Texas Tech University	Yes
Texas A&M University System	Yes

Appendix 7: Uber Account Administration Portal

The screenshot displays the Uber Account Administration Portal. On the left is a navigation menu with options: Trips, Employees, Policies, Billing, and Settings. The main content area is titled "EMPLOYEE TRIPS" and shows a list of trips with columns for Date, Time, Employee, Location, and Service. A detailed view of a trip on 07/17/2016 at 12:30 pm is shown, including a map and trip details like fare (\$40.64), trip ID (A480FA9F), and trip time (00:22:36). A summary report for June 2016 is overlaid on the right, showing a previous balance of \$1,226.04, trip charges of \$22,112.25, adjustments of \$3,969, and payment received of \$0.00, resulting in a new money total of \$22,451.94. Below the summary is a "TRIP DETAILS" table with columns for Date, Time, Trip ID, Employee Name, Expense Code, City, Distance, and Amount.

DATE	TIME	TRIP ID	EMPLOYEE NAME	EXPENSE CODE	CITY	DISTANCE (MI)	AMOUNT
6/30/16	11:21 PM	678C87	Arina Kim	8842 JB	San Francisco Bay Area	1.2 mi	\$13.85
6/30/16	1:18 PM	6580FA	Milo Jan	HC4883	Washington D.C.	14.1 mi	\$21.28
6/30/16	11:19 PM	532140	Francis Wang	5902 FD	Washington D.C.	8.8 mi	\$9.25
6/30/16	11:00 AM	88770E	Ben Prichard	600216	London	3.0 mi	\$21.33
6/30/16	10:38 PM	205218	Arminia McCullough	KJ4801	New York City	1.7 mi	\$30.69
6/30/16	10:57 PM	CF0840	Tara Hobb	HC2493	New York City	3.3 mi	\$17.27
6/30/16	10:43 PM	70E105	Kathy Koh	8842 JB	Washington D.C.	3.4 mi	\$30.32
6/30/16	10:40 PM	847920	Melissent Anwar	KJ4801	London	7.1 mi	\$35.24
6/30/16	10:37 PM	C23086	Jon Wright	NE1383	San Paulo	5.3 mi	\$6.88
6/30/16	10:36 PM	568598	Erinny L. Ramos	EX6218	New York City	2.2 mi	\$21.24
6/30/16	10:30 PM	624000	Armen Koozi	TL6004	Washington D.C.	6.8 mi	\$9.71
6/30/16	10:41 PM	329401	Marthe Lee	KJ4801	London	8.7 mi	\$16.21
6/30/16	10:31 PM	F12684	Tetya Sanchez	AC2388	New York City	1.3 mi	\$14.40
6/30/16	10:30 PM	23F44C	Art Vardanian	HE3492	London	2.4 mi	\$17.91
6/30/16	10:29 PM	629543	Daria Prudko	8842 JB	London	4.8 mi	\$33.15