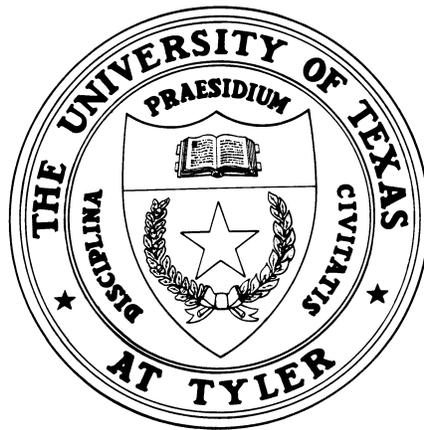


**The University of Texas at Tyler  
Executive Management Travel and  
Entertainment Expenses Audit Report  
Fiscal Year 2013**



**June 2013**

THE UNIVERSITY OF TEXAS AT TYLER AUDIT OFFICE  
3900 UNIVERSITY BLVD.  
TYLER, TEXAS 75703

**The University of Texas at Tyler**  
**Executive Management Travel and Entertainment Expenses Audit**  
**Fiscal Year 2013**

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**Background**

Since Fiscal Year (FY) 2007, The University of Texas (UT) at Tyler Audit Office has been conducting audits of the travel, entertainment, and University residence maintenance expenses for which the President and his spouse have been reimbursed or that have been directly paid on their behalf. This audit is required by the University of Texas System (UT System) Board of Regents' *Rules and Regulations*, Series 20205 (Rule 20205): Expenditures for Travel and Entertainment by Chief Administrators and for the Maintenance of University Residences. To further enhance transparency and accountability, the Chancellor of UT System requested that an audit also be performed of the travel and entertainment expenses of all UT System Institutions' Executive Officers (Executive Officers) beginning in FY 2013.

There were 14 Executive Officers selected for inclusion in the scope of this audit as follows:

- Provost and Senior Vice President for Academic Affairs (current);
- Interim Provost and Vice President for Academic Affairs (former);
- Vice President for Business Affairs;
- Vice President for Technology;
- Vice President for University Advancement;
- Vice President for Administration and Government Relations;
- Associate Vice President for Sponsored Research and Federal Relations;
- Associate Vice President for Student Affairs and Enrollment Management;
- Dean of the College of Arts and Sciences;
- Dean of the College of Business and Technology;
- Dean of the College of Education and Psychology;
- Dean of the College of Engineering and Computer Science;
- Dean of the College of Nursing and Health Sciences; and
- Executive Director of the Cowan Fine and Performing Arts Center.

The scope also included one faculty member related to an Executive Officer. As required by UT System, the Executive Officers' travel and entertainment expenses will be subject to review annually but may not necessarily be selected to be audited every year.

UT Tyler makes reimbursements to, or payments on behalf of, the Executive Officers for travel and entertainment expenses that they incur as part of their official duties. Guidance for the Executive Officers' expenses is provided by various state laws and rules and regulations promulgated under those laws, as well as UT Tyler policies and procedures included in the UT Tyler *Handbook of Operating Procedures, Management Responsibilities Handbook, and Travel Policies and Procedures*.

**Audit Objective, Scope and Methodology**

The objective of the audit was to determine whether the travel and entertainment expenses reimbursed to, or directly paid on behalf of, the Executive Officers are appropriate and accurate. The audit scope included activity for the period September 1, 2011 through August 31, 2012. The audit procedures involved selecting a sample of expenses to test controls to determine whether applicable policies and procedures were properly followed and to perform substantive tests to determine whether expenses were appropriate and accurate. When applicable, the sample included state, national, and international travel expenditures.

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

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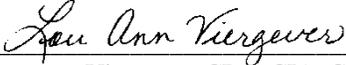
**Results**

We tested 92 payments representing 240 transactions totaling \$90,639. We found the Executive Officers' travel and entertainment expenses were appropriate and accurate. Additionally, the internal controls in place are functioning to ensure that applicable laws and UT Tyler policies and procedures are being followed with only isolated, immaterial exceptions. All expenditures were supported by adequate documentation and appeared to be appropriate and accurate. Suggestions for improvements related to the enhancement of internal controls have been presented to management in a separate memorandum.

**Conclusion**

Overall, the Executive Officers' travel and entertainment expenses are appropriate and accurate and the internal controls in place are properly functioning to ensure that applicable state laws and UT Tyler policies and procedures are being followed.

We would like to thank the staff from the various departments of the Executive Officers and the Office of the President for their support and assistance during this audit.



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Lou Ann Viergever, CPA, CIA, CRMA  
Executive Director of Audit and Consulting Services