



UT Health

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Date: January 28, 2019

To: Gerard Long, Assistant Vice President of Business Affairs

From: John Lazarine, Chief Audit Executive
Internal Audit & Consulting

Subject: Audit Report – Executive Travel and Entertainment Expenses Audit

As part of our approved Audit Plan, we recently completed an audit of Executive Travel and Entertainment Expenses. Attached is the report detailing the results of this review. We appreciate the cooperation and assistance we received from Business Affairs throughout the review.

Respectfully,

John Lazarine, CIA, CISA, CRISC
Chief Audit Executive
Internal Audit & Consulting Services

Distribution:

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UT Health

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Executive Travel and Entertainment Expenses Audit (Project # 19-23)

January 28, 2019

John Lazarine, CIA, CISA, CRISC
Chief Audit Executive

Internal Audit Staff:

Kimberly Weber, Audit Manager, CIA, CFE, CGAP, CRMA, CICA, MPA

Executive Summary - Audit Results

As part of our approved annual Audit Plan, and as required by the University of Texas Board of Regents' Rule 20205, we completed an audit of executive leadership's travel and entertainment expenses. The President's expenses were excluded from the review, because they are reviewed separately by the UT System Audit Office. The audit objectives, results, and recommendations if applicable follow.

Audit Objective

The objective of this audit was to evaluate and test compliance with UT Health San Antonio and UT System policies regarding travel and entertainment (T&E) expenses incurred by and paid to executive leadership.

Summary of Results

Based on the audit work performed, we concluded that T&E expenditures were compliant with UT Health San Antonio and UT System policies. *There were no findings requiring Management action plans, and therefore, no detailed report for this audit.*

Scope and Methodology

The scope of this audit included T&E vouchers for selected UT Health San Antonio executive leadership during the period of September 1, 2017 through August 31, 2018 (FY18). Six of 16 executives were selected for testing. The T&E expenses for those selected represented 62% of the total executive expenses (\$59,302) during FY18.

Audit test work included interviews with key personnel and verification of travel and entertainment reimbursements through inspection of supporting documentation. Additionally, computer assisted audit tools and techniques were used to analyze and select transactions chosen for review. The audit was conducted in accordance with the International Standards for the Professional Practice of Internal Auditing.

Acknowledgement

We appreciate the courtesy and cooperation we received from Business Affairs throughout the audit.