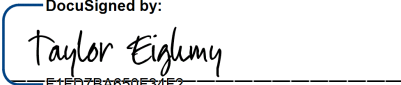
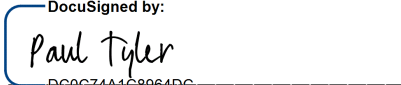
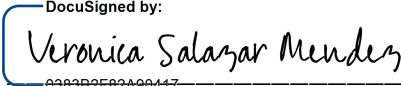




Executive Management Travel and Entertainment Expenditures
Project # 2020-03
August 27, 2020

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This engagement was conducted in accordance with The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing and with Government Auditing Standards.

Conclusion:

Travel and entertainment expense transactions of the vice presidents and deans were determined to be appropriate and accurate. Minor issues were separately communicated to management.

Objectives:

Determine whether the travel and entertainment expenditures of the Vice Presidents and Deans were appropriate, accurate and complied with UTSA Financial Management Operational Guidelines (FMOG) for Travel and Entertainment Expenditures.

Scope:

The Office of Auditing and Consulting Services defined Executive Management as Vice Presidents and Deans for this audit. The travel and business entertainment expenditures for six Vice Presidents and six Deans for the period of September 1, 2017 through November 30, 2019 were selected for testing for compliance with UTSA's Financial Management Operating Guidelines (FMOG) on travel and business entertainment expenditures:

- FMOG 7.01 Business Related Hospitality and Entertainment Expenditures,
- FMOG 9.01 Travel Authorization,
- FMOG 9.04 Travel Reimbursements

Background:

In 2019, the UT System Board of Regents amended Regent Rule and Regulation 20205 by eliminating the biennial requirement for a mandatory audit of President's travel and business entertainment expenditures and by allowing for the audit to be conducted periodically based on an assessment of risk. UT System Chancellor James B. Milliken approved a parallel approach for the audit of Executive Management travel and business entertainment expenditures performed at each institution.