OBJECTIVE:

The specific objective of this audit at The University of Texas at El Paso (UTEP) was to determine whether travel and entertainment expenses incurred by the president or her spouse and expenses for the maintenance of University residences (Hoover House) were appropriate, accurate, and in compliance with applicable institutional policies and Regents’ Rules and Regulations.

CONCLUSION

Overall, the travel and entertainment expenses incurred by the president and expenses for the maintenance of University residences (Hoover House) appeared appropriate, accurate, and in compliance with applicable institutional policies and Regents’ Rules and Regulations.

OBSERVATIONS

None

The University of Texas (UT) System Audit Office has completed an audit of presidential travel, entertainment, and university residence maintenance expenses and found that adequate internal controls are in place and functioning as intended. This audit resulted in no reportable observations. Some minor observations were separately communicated to management.

OBSERVATION RATINGS

Priority  
High  
Medium  
Low  

There are no Priority or High rated audit observations.

The engagement methodology can be found at the end of this report.
METHODOLOGY

This engagement was conducted in accordance with the guidelines set forth in the Institute of Internal Auditors’ *International Standards for the Professional Practice of Internal Auditing.*

BACKGROUND
The System Audit Office performed this engagement because the UT System Board of Regents’ *Rules and Regulations,* Series 20205, “Expenditures for Travel and Entertainment by Chief Administrators and for the Maintenance of University Residences” (Rule 20205) requires an audit of these expenses after the first full fiscal year that a new president assumes office.

SCOPE AND PROCEDURES
The scope of this audit included expenses incurred from August 15, 2019 through November 30, 2020. UTEP did not have international travel or spousal expenses during the audit scope.

The audit procedures consisted of reviewing applicable institutional policies and procedures and assessing internal controls. In addition, substantive testing was performed on a sample of travel, entertainment, and university residence maintenance expenses.

CRITERIA
Guidance for travel, entertainment, and university residence maintenance expenses is provided by various state laws, rules and regulations promulgated under those laws, and UT System and institutional travel and entertainment policies and procedures including, but not limited to, Rule 20205.

REPORT DATE
June 1, 2021

REPORT DISTRIBUTION
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Mark McGurk, Vice President for Business Affairs, UTEP
Lori Wertz, Chief Audit Executive, UTEP
UT System Administration Internal Audit Committee
External Agencies (State Auditor, Legislative Budget Board, Governor’s Office)