



THE UNIVERSITY OF TEXAS SYSTEM AUDIT OFFICE
Presidential Travel and Entertainment Expenses Audit
Report – Stephen F. Austin
Fiscal Year 2025

SUMMARY

BACKGROUND:

The System Audit Office performed this engagement because The University of Texas System (UT System) Board of Regents' *Rules and Regulations*, Series 20205, "Expenditures for Travel and Entertainment by Chief Administrators" (Rule 20205) and Series 80107, "Expenditures for the Maintenance of University Residences" (Rule 80107) require an audit of these expenses after the first full fiscal year that a new president assumes office and residency.

OBJECTIVE:

The objective of this audit at Stephen F. Austin State University (Stephen F. Austin) was to determine whether travel and entertainment expenses incurred by the president and his spouse and expenses for the maintenance of university residences (Juanita Curry Boynton 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 his spouse and expenses for the maintenance of university residences (Juanita Curry Boynton House) appeared appropriate, accurate, and in compliance with applicable institutional policies and Regents' *Rules and Regulations*.

OBSERVATIONS

 **None**

The System Audit Office completed an audit of the 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. However, minor issues were communicated separately to management to improve policies and procedures, strengthen approval processes, and enhance supporting documentation. For policy-related matters, the President's Office will work with General Counsel to make the appropriate revisions.

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.



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METHODOLOGY

The System Audit Office conducted this engagement in accordance with the Global Internal Audit Standards and generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the engagement to obtain sufficient, appropriate evidence to provide a reasonable basis for our observations and conclusions based on our objectives. We believe that the evidence obtained provides a reasonable basis for our observations and conclusions based on our objectives. The System Audit Office is independent per GAGAS requirements for internal auditors.

SCOPE AND PROCEDURES

The scope of this audit included travel and entertainment expenses of the president and his spouse and expenses for the maintenance of the Juanita Curry Boynton House incurred from May 13, 2024 (president's start date) through February 28, 2025.

The audit procedures consisted of reviewing applicable policies and procedures, assessing relevant internal controls, and obtaining a population of expenses from the financial system (Banner). Stephen F. Austin spent approximately \$10k on presidential travel and entertainment and \$81k on university residence maintenance during the audit scope. The president did not have any international travel expenses.

A sample of expenses was judgmentally selected based on the dollar amount, types, and dates of expenses, and other inherent risk factors. Substantive testing was performed to determine whether the expenses were properly approved, submitted timely, adequately supported, for an appropriate business purpose, mathematically accurate, within allowable limits, and not a prohibited item.

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 policies and procedures including, but not limited to, Rules 20205 and 80107.

REPORT DATE

August 28, 2025

REPORT DISTRIBUTION

To: Neal Weaver, Ph.D., President, Stephen F. Austin
Cc: Archie Holmes, Jr., Ph.D., Executive Vice Chancellor for Academic Affairs,
UT System
Gina Oglesbee, Senior Vice President for Organizational Effectiveness,
Stephen F. Austin
Judith Kruwell, Vice President for Finance, Stephen F. Austin
Jane Ann Bridges, Chief Audit Executive, Stephen F. Austin
UT System Administration Internal Audit Committee
External Agencies (State Auditor, Legislative Budget Board, Governor's Office)