



Executive Travel and Official Occasions

*Office of the Executive Vice President
and Provost*

August 2025

Office of Internal Audits
UT Austin's Agents of Change



OFFICE OF INTERNAL AUDITS
THE UNIVERSITY OF TEXAS AT AUSTIN

1616 Guadalupe St. Suite 2.302 · Austin, Texas 78701 · (512) 471-7117
audit.utexas.edu • internal.audits@austin.utexas.edu

Executive Summary

Executive Travel and Official Occasions Office of the Executive Vice President and Provost Project Number: AUS25S0006

Audit Objective

The objective of this audit was to determine whether academic leadership travel and official occasions (entertainment) activities and expenditures are conducted in accordance with The University of Texas System (UT System) and The University of Texas at Austin (UT Austin) policy.

The scope of the engagement included deans from the College of Fine Arts, College of Natural Sciences, College of Pharmacy, McCombs School of Business, and School of Law.

Conclusion

Travel and entertainment activities are generally conducted in accordance with UT System and UT Austin policy; however, the Office of the Executive Vice President and Provost should improve guidance and strengthen processes.

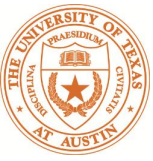
Audit Observations¹

Recommendation	Risk Level	Estimated Implementation Date
Expenditure Guidance and Approvals	High	September 2025

Engagement Team

Ms. Autumn Gray, CIA, Assistant Director
Ms. Melanie Tolen, CPA, Senior Auditor

¹ Each observation has been ranked according to The University of Texas System Administration (UT System) Audit Risk Ranking guidelines. Please see the last page of the report for ranking definitions.



Detailed Audit Results

Observation #1 Expenditure Guidance and Approvals

Deans' entertainment expenditures are not always routed through the Office of the Executive Vice President and Provost (Provost's Office) for approval. A lack of centralized guidance, as well as turnover in the Provost's Office and campus chief business officers, has resulted in a varied understanding of the approval process for these expenditures.

Additionally, the Provost's Office approved expenses for one college in which the dean's spouse, and current faculty member, attended multiple events where the business purpose of the spouse's attendance was unclear. Current UT Austin entertainment guidance does not cover attendance at events for companions who are also faculty or staff. However, the Handbook of Business Procedures states that companion expenses are generally not reimbursed unless the companion serves a legitimate business purpose and the guest also brings a companion. Clear, centralized guidance and a thorough review of deans' entertainment expenditures will help ensure departments adopt prudent entertainment spending practices and maintain accountability.

Management's Corrective Action Plan: The Chief of Staff to the Executive Vice President and Provost, both the outgoing (interim) and incoming, will partner with the incoming Senior Vice Provost for Administration and Planning to establish updated, centralized guidance for the approval of deans' expenditures. This guidance will be developed in collaboration with the Office of the Chief Financial Officer to promote greater consistency across campus and ensure alignment with institutional best practices.

The finalized guidance will be disseminated through college, school, and unit chief business officers and other key administrative personnel.

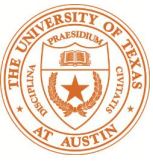
Key areas of focus will include:

- Clear definitions of appropriate business purposes
- Standardized approval steps, with recommendations for automation where feasible
- Exceptions to travel limits, including consideration of routing approvals through the Provost's Office

The updated guidance will be finalized and shared throughout August 2025, with communications and implementation support rolling out in September via communities of practice and regularly scheduled meetings with chief business officers and administrative staff.

Responsible Person: Outgoing Interim Chief of Staff and Incoming Chief of Staff to the Executive Vice President and Provost

Planned Implementation Date: September 1, 2025



Conclusion

Travel and entertainment activities are generally conducted in accordance with UT System and UT Austin policy; however, the Provost's Office should improve guidance and strengthen processes.

Table: Controls Assessment

Audit Objective	Controls Assessment
Determine whether academic leadership travel and entertainment activities and expenditures are conducted in accordance with UT System and UT Austin policy.	Effective with High-Risk Opportunity

Additional Risk Considerations

Manual Processes

The Provost's Office has a multi-step manual process to approve deans' entertainment expenses. The process relies on UT Box and requires business office staff from colleges and schools to identify and submit supporting documentation. The manual nature of the process increases the risk of human error and contributes to administrative inefficiencies. Additionally, each college and school uses its own system to track the respective dean's travel and entertainment expenses. Leadership should consider automating and standardizing the approval process to improve reporting and monitoring of deans' travel and entertainment expenses and reduce the risk of errors and non-compliance.

Travel Limit Exception Requests

Provost Office approval is not required when deans request exceptions to travel limits. A dean's request for travel authorization is routed through the Provost's Office for approval, but post-travel expenditures route through Payment Services for approval. To promote accountability for travel expenditures, leadership should consider requiring travel limit exception requests for deans be approved by the Provost's Office.

Scope, Objectives, and Methodology

This audit was conducted in conformance with The Institute of Internal Auditors' Global Internal Audit Standards. Additionally, we conducted the audit in accordance with Generally Accepted Government Auditing Standards and meet the independence requirements for internal auditors. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions on our audit objectives.



OFFICE OF INTERNAL AUDITS REPORT: EXECUTIVE TRAVEL AND ENTERTAINMENT

The scope of this review includes entertainment and travel expenses processed during fiscal years 2022-2023 and 2023-2024. Specific audit objectives and the methodology to achieve the objectives are outlined in the table below.

Table: Objectives and Methodology

Audit Objective	Methodology
Determine whether academic leadership travel and entertainment activities and expenditures are conducted in accordance with UT System and UT Austin policy.	<ul style="list-style-type: none">Reviewed the Provost Office's processes.Evaluated policies and procedures for processing and approving deans' travel and entertainment expenses.Interviewed chief business officers to understand departmental processes and risks.Tested a risk-based sample of deans' travel and entertainment expenses for compliance with policies.

Criteria

- UT System Regents' Rule 20801, *Travel*
- UT System Policy 120, *Spousal Travel Policy*
- UT Austin Handbook of Operating Procedures:
 - 3-1210, *Travel Requests*
 - 3-1211, *International Travel*
- UT Austin Handbook of Business Procedures:
 - Part 11, *Travel*
 - Part 9.1.1, *Entertainment and Official Occasion Expenses*

Observation Risk Ranking

Audit observations are ranked according to the following definitions, consistent with UT System Audit Office guidance.

Risk Level	Definition
Priority	If not addressed immediately, has a high probability to directly impact achievement of a strategic or important operational objective of The University of Texas at Austin (UT Austin) or the UT System as a whole.
High	Considered to have a medium to high probability of adverse effects to UT Austin either as a whole or to a significant college/school/unit level.
Medium	Considered to have a low to medium probability of adverse effects to UT Austin either as a whole or to a college/school/unit level.
Low	Considered to have minimal probability of adverse effects to UT Austin either as a whole or to a college/school/unit level.



OFFICE OF INTERNAL AUDITS REPORT: EXECUTIVE TRAVEL AND ENTERTAINMENT

In accordance with directives from UT System Board of Regents, Internal Audits will perform follow-up procedures to confirm that audit recommendations have been implemented.

Report Submission

We appreciate the courtesies and cooperation extended throughout the audit.

Respectfully Submitted,

Sandy Jansen, CIA, CCSA, CRMA, Chief Audit Executive

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