



# International Travel

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Audit Report No. R2513 | *February 10, 2025*



## Executive Summary

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|--|-------------------|---|
| <b>Audit Objective</b><br>To determine compliance with UT System and UTD policies related to the International Oversight Committee Monitoring and international travel conducted by UT Dallas faculty, students, and staff.  |                   |   |
| <b>Primary Risk Types</b> <ul style="list-style-type: none"><li>• Compliance</li><li>• Governance</li></ul>  |                   | <b>Date of Last Audit</b><br>International Travel was last audited as part of <i>University-wide Travel and Entertainment</i> , Audit Report R1717, dated August 1, 2017. |
| <b>Controls and Strengths</b> <ul style="list-style-type: none"><li>• International Center staff members demonstrate a strong knowledge and proficiency of the international travel process and controls.</li><li>• The International Center maintains the High Risk Regions<sup>1</sup> website for determining if travel to an international location is allowed or if the trip needs more detailed IOC review. Recent changes are also highlighted on the website.</li><li>• There has been an increase in productivity, tracking process for international travel, and recording of International Oversight Committee voting with the BP Logix software application.</li></ul> |                   |   |
| <b>Overall Conclusion</b><br>Compliance with UT System and UTD policies related to the International Oversight Committee monitoring and international travel are generally effective; however, opportunities exist to improve controls over documentation of the crisis response process, appointments to the International Oversight Committee (IOC), and IOC training.   |                   |   |
| <b>Observations by Risk Level</b><br>Management has reviewed the observations and has provided responses and expected implementation dates. Detailed information is included in the attached report.   |                   |   |
| <b>Recommendation</b>  | <b>Risk Level</b> | <b>Management's Implementation Date</b>   |
| 1. Document the Crisis Response Oversight Process  | Medium            | June 2025   |
| 2. Revise the Appointment Process for International Oversight Committee (IOC) Members  | Medium            | Completed January 2025  |
| <i>For details about the audit procedures, explanation of risk levels, and report distribution, please see Appendices A, B, and C, respectively, in the attached report.</i>   |                   |   |

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<sup>1</sup> [High Risk Regions](#)



## Detailed Audit Results

The following are reportable observations and recommendations noting opportunities to enhance compliance in the areas of the crisis response process, appointments to the International Oversight Committee (IOC), and IOC training. A minor recommendation related to travel authorizations was shared verbally with management. See Appendix B on page 8 for definitions of observation risk rankings.

### 1. **Document the Crisis Response Oversight Process**

The University of Texas System (UTS) Policy 190 International Travel Policy<sup>2</sup>, states “Individuals designated to act as a crisis response team for major international emergencies are not required to be (*International Oversight Committee*) IOC members, but the IOC is responsible for overseeing this crisis response function and any resulting evacuation decisions.”

**Medium Risk:** Without a documented process, there are no assigned responsibilities and reporting requirements to the IOC during a crisis. This could put UT Dallas faculty, students, and staff at risk during an emergency in a foreign country.

At present, individual members of the IOC independently address emergencies as part of their job responsibilities instead of working as a committee. The committee should be actively involved throughout the process, and those executing the response plan should maintain clear lines of communication until resolution. The IOC does not have a documented process for oversight. In addition, two committee members interviewed indicated they were unaware of the communication process for informing affected travelers and the UT Dallas community about suspended travel.

**Recommendation:** The IOC should document the crisis response oversight process, including the communication process, to the UT Dallas community and impacted travelers.

**Management’s Action Plan:** The International Center will recommend changes to UTDPP1092 International Oversight Committee and route those through the governance review and approval process. The International Risk and Safety Assistant Director has reminded all IOC members of the existing communication process to inform key people at UTD and travelers during a crisis / emergency. This reminder will occur yearly during one of the IOC meetings, and as needed.

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<sup>2</sup> [UTS Policy 190](#)



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**Responsible Party Name and Title:** Ms. Imperio Shanks, Assistant Director of International Risk and Safety

**Estimated Date of Implementation:** June 2025

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## 2. *Revise the Appointment Process for IOC Members*

Presently, the Committee on Committees, a standing, concurrent committee of the Academic Senate, is tasked with appointing four members to the IOC, and other members are designated based on their job roles based on the 2008 University of Texas System (UTS) Best Practices on Student Travel to Countries with Significant Health and Safety Concerns<sup>3</sup>.

Per University of Texas System (UTS) Policy 190, *International Travel Policy*<sup>4</sup>, “Each institution must have an International Oversight Committee (IOC) comprised of members appointed by the President.”

**Medium Risk:** Without compliance with the UTS190 requirement, the IOC membership may not represent the appropriate areas on campus that would have insight and expertise related to international travel and the health, safety, and security of UT System travelers and initiatives abroad.

**Recommendation:** Revise the appointment process for IOC members to comply with the UTS policy.

**Management’s Action Plan:** The President can determine who should appoint the IOC members, and then officially delegate that task to that person.

**Responsible Party Name and Title:** Ms. Imperio Shanks, Assistant Director of International Risk and Safety and Dr. Rafael Martin, Vice President & Chief of Staff

**Estimated Date of Implementation:** Completed January 9, 2025.

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<sup>3</sup> [Best Practices on Student Travel](#)

<sup>4</sup> [UTS Policy 190](#)



## Overall Conclusion

Compliance with UT System and UTD policies related to the International Oversight Committee monitoring and international travel are generally effective; however, opportunities exist to improve controls over documentation of the crisis response process, appointments to the International Oversight Committee (IOC), and IOC training.

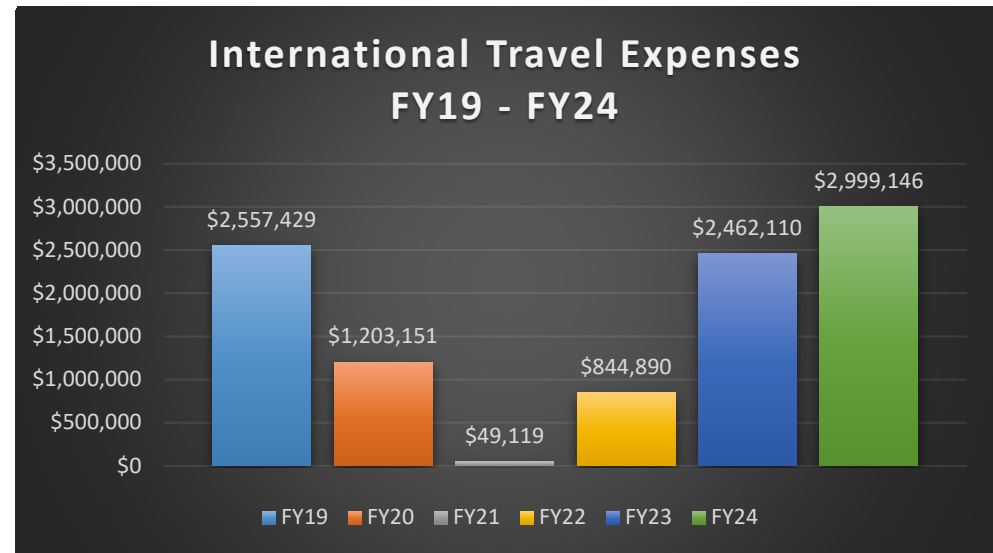


## Appendix A: Information Related to the Audit

### Background

Three policies provide guidance on the establishment and responsibilities of the IOC and international travel: UTS Policy 190 (International Travel Policy), UT Dallas Policy UTDPP1092 (International Oversight Committee), and UT Dallas Policy UTDPP1108 (International Travel Policy). The International Center, reporting to the Dean of Graduate Education, oversees the workflow process for international travel authorizations, including routing authorizations to the IOC for high-risk region travel approvals when necessary.

The International Oversight Committee (IOC) is responsible for staying informed about changes in high-risk regions, ensuring that risk assessments for prospective travel are properly conducted and reviewed, overseeing the international travel authorization process, and providing students with access to resources such as travel insurance and relevant training. Additionally, the IOC monitors changes that may impact faculty, students, or staff who are currently on assignments or traveling abroad.



As shown on the graph, expenses for international travel totaled almost \$3 million during FY24. Expenses for FY19-24 are shown for comparison purposes; however, the amounts in FY20-22 were down due to COVID.<sup>5</sup>

<sup>5</sup> Source: UT Dallas Reporting Console



## Objective

To determine compliance with UT System and UTD policies related to the International Oversight Committee Monitoring and international travel conducted by UT Dallas faculty, students, and staff.

## Scope

The scope of the audit was fiscal year 2024. Fieldwork was conducted from September 2024, and the audit concluded on November 19, 2024.

## Methodology

The audit was conducted in conformance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*. Additionally, we conducted the audit in conformance with generally accepted government auditing standards (GAGAS). Both standards are required by the Texas Internal Auditing Act, and they require that we plan and perform the audit to obtain sufficient, proper 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 based on our audit objectives. The Office of Audit and Consulting Services is independent based on both standards for internal auditors.

GAGAS also requires that auditors assess internal control when it is significant to the audit objectives. We used the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework in assessing internal controls<sup>6</sup>.

Our audit procedures included interviews, observations of processes, reviews of documentation, and testing. The following table outlines our audit procedures and overall controls assessment for each of the audit area objectives performed.

| Audit Area               | Procedures   | Observations Related to the Audit Area |
|--------------------------|--|--|
| Gaining an Understanding | Gained an understanding of international travel operations by interviewing key responsible parties | N/A                                    |

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<sup>6</sup> <http://www.coso.org>



| Audit Area                                   | Procedures  | Observations Related to the Audit Area |
|--|---|--|
|  | and reviewing policies, procedures, and other related documentation, as necessary.  |  |
| International Oversight Committee Monitoring | Determined if the IOC Committee members had an adequate understanding of the responsibilities of the Committee related to the safety of UTD students, staff, and faculty. | Observation Nos. 1 & 2                 |
| Compliance Testing                           | Assessed compliance with UT Dallas policies and UT system policies.   |  |

## Follow-up Procedures

Though management is responsible for implementing the course of action outlined in the response, we will follow up on the status of implementation after the expected implementation dates. Requests for extension to the implementation dates may require approval from the UT Dallas Audit Committee. This process will help enhance accountability and ensure that prompt action is taken to address the observations.





## Appendix B: Observation Risk Rankings

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

| Risk Level      | Definition  |
|-----------------|---|
| <b>Priority</b> | If not addressed immediately, a priority observation has a significant probability to directly affect the achievement of a strategic or important operational objective of UT Dallas or the UT System as a whole. These observations are reported to and tracked by the UT System Audit, Compliance, and Risk Management Committee (ACRMC). |
| <b>High</b>     | High-risk observations are substantially undesirable and pose a high probability of adverse effects to UT Dallas either as a whole or to a division/school/department level.  |
| <b>Medium</b>   | Medium-risk observations are considered to have a moderate probability of adverse effects to UT Dallas either as a whole or to a division/school/department level.  |
| <b>Low</b>      | Low-risk observations are considered to have a low probability of adverse effects to UT Dallas either as a whole or to a division/school/department level.  |
| <b>Minimal</b>  | Some recommendations made during an audit are considered of minimal risk, and the observations are verbally shared with management during the audit or at the concluding meeting.   |




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## Appendix C: Report Submission and Distribution

We thank the International Center management and staff for their support, courtesy, and cooperation provided throughout this audit.

Respectfully Submitted,

DocuSigned by:  
  
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Toni Stephens, CPA, CIA, CRMA, Chief Audit Executive

### Distribution List

*Members and ex-officio members of the UT Dallas Institutional Audit Committee*

#### *Responsible Vice President*

Dr. Inga Musselman, Vice President for Academic Affairs and Provost

Dr. Rafael Martin, Vice President & Chief of Staff

#### *Persons Responsible for Implementing Recommendations:*

Dr. Rafael Martin, Vice President & Chief of Staff

Ms. Imperio Shanks, Assistant Director of International Risk and Safety

#### *Other Interested Parties*

Dr. Juan Gonzalez, Dean of Graduate Education

Ms. Sara Spiegler, Director of International Education

Ms. Heather Burge, Associate Provost

#### *External Parties*

- The University of Texas System Audit Office
- Legislative Budget Board
- Governor's Office
- State Auditor's Office

#### *Engagement Team*

Project Leader: Ms. Heather Mariani, CPA, CIA, CISA

Staff: Mr. Charlie Epp, CPA, CIA