



The University of Texas at El Paso
Office of Auditing and Consulting
Services

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DATE: February 11, 2025
TO: Dr. Heather Wilson, President, The University of Texas at El Paso
FROM: Courtney H. Rios, Chief Audit Executive, Office of Auditing and Consulting Services
SUBJECT: 25-RQ-0007 Purchasing Compliance with TEC §51.9337

CRH

Background: The Office of Auditing and Consulting Services (OACS) is required to annually assess and report on the University's compliance with the Texas Government Code and the Texas Education Code related to purchasing and contracting per TEC §51.9337.

TEC §51.9337 states, "The chief auditor of an institution of higher education shall annually assess whether the institution has adopted the rules and policies required by this section and shall submit a report of findings to the state auditor."

Audit Objectives and Scope:

The objective is to ensure The University of Texas at El Paso (UTEP) purchasing and contracting policies and procedures comply with the TEC §51.9337 requirements below:

- A contract management handbook with consistent guidance on contract review.
- Procedures and risk analysis procedures.
- Delegation of contracting authority.
- Training for purchasing and contracting staff.
- Code of ethics, standards of conduct, and policies on conflicts of interest, conflicts of commitment, outside activities, and institutional resources and training.
- Fraud investigation policies and internal audit risk assessment processes.

The audit scope included a review of documents, current policies, and procedures related to contracting and purchases during Fiscal Year 2025. Our procedures did not include testing compliance with the policies and procedures.

Results:

UTEP policies and procedures comply with the requirements in TEC §51.9337. This certification will be included in the Internal Audit Annual Report to the State Auditor's Office as required under Texas Government Code §2102.

Report Distribution:

University of Texas at El Paso:

Ms. Andrea Cortinas, Vice President and Chief of Staff

Mr. Mark McGurk, Vice President for Business Affairs

Dr. Diane N. De Hoyos, Associate Vice President, Purchasing and General Services

Ms. Mary Solis, Director/ Chief Compliance and Ethics Officer, Office of Institutional Compliance

University of Texas System (UT System):

System Audit Office

External:

Governor's Office of Budget, Planning and Policy

Legislative Budget Board

Internal Audit Coordinator, State Auditor's Office

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Dr. John Wiebe, Provost, Vice President for Academic Affairs

Mr. Daniel Garcia, Associate Athletic Director, Business, Finance, & Facilities

Ms. Guadalupe Gomez, Assistant Vice President for Research Administration

Auditor Assigned to the Audit:

Joanna Tapia, Sr. Internal Auditor I