



THE UNIVERSITY OF TEXAS AT DALLAS

OFFICE OF AUDIT AND ADVISORY SERVICES
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Date: April 22, 2026

To: Ms. Ijeoma Nkele, Director of Purchasing

From: Ms. Toni Stephens, Chief Audit Executive

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Toni Stephens
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Subject: Purchasing and Contracting Policies Compliance Assessment

Audit Objective

To assess compliance with the Texas Education Code (TEC) [§51.9337](#) that requires that, *“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.”*

Scope and Methodology

The scope of our assessment included relevant UT System and UT Dallas policies and procedures in effect for FY26. Our procedures did not include testing compliance with the policies and procedures.

To satisfy this requirement, as part of our FY26 audit plan we conducted this assessment to ensure that UT Dallas’ purchasing and contracting policies and procedures comply with the TEC §51.9337 requirements below:

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

Results and Conclusion

Overall, UT Dallas has adopted the policies and procedures outlined in TEC §51.9337. This certification will be included in the Annual Internal Audit Report to the State Auditor’s Office as required under [Texas Government Code §2102](#), and the overall results will be shared and discussed with the UT Dallas Audit Committee and UT System Audit.

Thank you for your assistance in providing the information necessary for this assessment. Please let me know if you have any questions or comments.

cc: Mr. Orkun Toros, Vice President for Budget and Finance
Dr. Brian Bernoussi, Associate Vice President for Operations
Mr. Bryce Brownlee, Director of Contract Administration
UT System Audit

Staff Assigned

Staff Auditor: Julia Lawshae, CFE, Internal Auditor III