



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

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DATE: 08/01/2023
TO: Dr. Heather Wilson, President, The University of Texas at El Paso
FROM: Lori Wertz, Chief Audit Executive, Office of Auditing and Consulting Services
SUBJECT: 23-206 Purchasing Compliance

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).

Audit Objectives and Scope:

The objective is to ensure UTEP's 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 purchases during Fiscal Year 2023.

The engagement was conducted in accordance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing* and *Generally Accepted Government Auditing Standards*.

Results:

UTEP policies and procedures comply with the requirements in TEC §51.9337.

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 De Hoyos, Associate Vice President, Purchasing and General Services

Ms. Mary Solis, Director and Chief Compliance and Ethics Officer

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

Audit Committee Members:

Mr. Steve DeGroat

Mr. Fernando Ortega

Dr. John Wiebe

Mr. Daniel Garcia

Ms. Guadalupe Gomez

Auditors Assigned to the Audit:

Jannell Ballin, Auditor II