

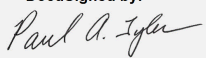
The University of Texas at San Antonio

# UTSA Auditing & Consulting Services


## Texas Higher Education Coordinating Board – Facilities Internal Audit

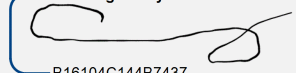
Project# 2023-06

June 06, 2023

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# Executive Summary

## Conclusion

UTSA accurately reported facilities data to the Texas Higher Education Coordinating Board and received appropriate approval from the University of Texas System Board of Regents from April 1, 2015 – April 30, 2023.

Specifically, projects were approved by the UT System Board of Regents and the Texas Higher Education Coordinating Board, were submitted with costs and square footage comparable to the implemented totals and the project application, and were reported on the Capitol Project Status report.

## Background

The Texas Higher Education Coordinating Board (THECB) requires reviews of Educational and General (E&G) facilities at higher education institutions on a five-year cycle. To support the THECB review, the Office of Auditing and Consulting Services is required to conduct an audit to ensure UTSA is accurately reporting facilities data to THECB and has followed the UT System Board of Regents (BOR) rules required for facilities projects within the same five-year cycle. Due to the pandemic, the scope of the THECB review is an eight-year period.

Facilities projects in scope are real estate acquisitions containing E&G space and E&G construction, addition, and repair/renovation projects.

## Audit Objectives

Determine if UTSA complied with the THECB and BOR facilities rules for the period April 1, 2015 – April 30, 2023. Specifically, determine if:

- Projects and acquisitions were approved by the BOR,
- Projects and acquisitions were approved by the THECB,
- Projects were submitted with accurate costs and square footage,
- Projects were completed within the parameter specified in the project application to the THECB, and
- Projects are reported on the annual Capitol Projects Status and Tracking Report to the THECB.



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We conducted this performance audit in accordance with generally accepted government auditing standards. 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 based on our audit objectives.