

THE UNIVERSITY OF TEXAS AT SAN ANTONIO



**President's Travel, Entertainment, and Housing
Expenses Report**

Project # 2013-02
November 15, 2012

Reviewed by: 
Ricardo Romo
President

AUDITING & CONSULTING SERVICES PRESIDENT'S TRAVEL, ENTERTAINMENT AND HOUSING EXPENSES AUDIT REPORT 2013-02

BACKGROUND

The Board of Regents' Rules and Regulations, Rule 20205, "Expenditures for Travel, Entertainment, and Housing for Chief Administrators" requires an annual audit of the expenses of the President be completed within 90 days of end of each fiscal year. The UT System Chief Audit Executive provided guidance and direction for the audit as appropriate.

OBJECTIVES

- Determine if internal controls over the President's travel and entertainment, including spousal travel, entertainment, and other expenses exist.
- Evaluate the compliance of travel, entertainment, and housing expenses incurred by the President of UTSA with UT San Antonio, State and Federal, and UT System Board of Regents policies and procedures.

SCOPE

We reviewed a sample of the travel, entertainment, and housing expenses that occurred in the fiscal year of September 1, 2011 through August 31, 2012 relating to the President and/or the President's spouse.


Per Regents Rules and UTSA Policies, the following attributes for the expenses were reviewed:

- Evidence of appropriate approval prior to payment by the Vice President of Business Affairs (or Chancellor for foreign travel),
- Adequate supporting documentation including original receipts and purpose of the expense,
- Mathematical accuracy,
- Within allowable limits,
- Non-reimbursement or direct payment of prohibited items, and
- Request for reimbursement within 90 days of the date the expense was incurred.


The President provided quarterly reports of travel, entertainment, and housing expenses to the Executive Vice Chancellor for Academic Affairs. As such, we reviewed the President's Office accounts to ensure all expenses as required by the Board of Regents' Rules and Regulations were included in the quarterly reports.

CONCLUSION


We reviewed the adequacy of internal controls over the President's expenses and reviewed compliance with UTSA, State, and Federal policies, and The Board of Regents' Rules and Regulations. Based on the procedures performed, internal controls over travel, entertainment, and housing expenses within the President's Office are appropriate. Travel, entertainment, and housing expenses incurred by the President and spouse complied with applicable UTSA, State, and Federal policies, and The Board of Regents' Rules and Regulations. Based on our review, no personal expenses for the President and his spouse were reimbursed by the University.



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