

International Travel

Project #18.020



January 2019

**The University of Texas at Austin
Office of Internal Audits**

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This report has been distributed to Institutional Audit Committee members, the Legislative Budget Board, the State Auditor's Office, the Sunset Advisory Commission, the Governor's Office of Budget and Planning, and The University of Texas System Audit Office for distribution to the Audit, Compliance, and Management Review Committee of the Board of Regents.

**International Travel
Project Number: 18.020**



OFFICE OF INTERNAL AUDITS
THE UNIVERSITY OF TEXAS AT AUSTIN

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January 7, 2019

President Gregory L. Fenves
The University of Texas at Austin
Office of the President
P.O. Box T
Austin, Texas 78713

Dear President Fenves,

We have completed our audit of International Travel. Our scope included policies, procedures, and controls assuring the safety of UT students, faculty, and staff when traveling abroad during FY 2017.

Based on interviews with relevant staff, a review of policies, procedures, and testing a sample of international travelers, we conclude that International Office generally complies with restricted regions travel rules and regulations; however, one opportunity for improvement was noted regarding restricted region requests. Our audit report provides detailed observations for each area under review. Suggestions are offered throughout the report to assist in improving the restricted region travel. Management has reviewed the report and their response to the recommendation is included.

We appreciate the cooperation and assistance of International Office and Travel Management Services throughout the audit and hope that the information presented herein is beneficial.

Sincerely,

A handwritten signature in blue ink, appearing to read "Jeff Treichel".

Jeff D. Treichel, CPA
Chief Audit Executive, *ad interim*

cc: Institutional Audit Committee Members
Dr. Teri Albrecht, Director of Internal Administration and International Student and Scholar Services, International Office
Ms. Lee Loden, Director, Travel Management Services
Mr. William O'Hara, Chair, Institutional Audit Committee
Mr. Leo Barnes, Vice President for Legal Affairs (interim)
Mr. Carlos Martinez, Chief of Staff, Office of the President



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EXECUTIVE SUMMARY

This audit was conducted as part of the Fiscal Year 2018 Audit Plan.

Conclusion

Based on audit procedures performed, it appears that the International Office (IO) and Travel Management Services (TMS) are in compliance with applicable policies related to international travel, proper health and safety processes are in place, and adequate controls are in place for safety of The University of Texas at Austin (UT Austin) travelers abroad. One opportunity for improvement was noted regarding restricted region request forms.

Summary of Recommendation

The Office of Internal Audits provided one recommendation that is considered minor in significance.

Each issue has been ranked according to The University of Texas System Administration Audit Issue Ranking guidelines. Please see the Appendix B for ranking definitions.

Audit Scope and Objective

The scope of this audit included current policies, procedures, and controls in place to maintain the health and safety of students, faculty, and staff from UT Austin when traveling abroad. Specific audit objectives were to determine whether:

- Management complies with UT Austin policies and procedures;
- Proper health and safety precautions are being observed; and
- IO and TMS international travel processes have adequate controls in place to maintain the health and safety of UT Austin travelers abroad.

Background Summary

Approximately 3,800 students and 4,500 faculty/staff from UT Austin travel internationally each year. An International Oversight Committee at UT Austin is appointed by the president to develop guidelines and formulate policies to maintain the health and safety of UT Austin students, faculty, and staff who study or conduct research and/or business internationally. IO and TMS help to facilitate these trips abroad and ensure that the travelers return home safe.

IO supports the education, research, and service goals of UT Austin by helping students and Study Abroad Faculty-led travel internationally while ensuring safety precautions are taken.

TMS assists “the university community in navigating the pre-trip, business travel planning process”¹ including 24 hour crisis management for faculty/staff traveling abroad.

¹ Travel Management Services website - <https://travel.utexas.edu/>



BACKGROUND

Approximately 3,800 students and 4,500 faculty/staff from The University of Texas at Austin (UT Austin) travel internationally each year. An International Oversight Committee (IOC) at UT Austin is appointed by the president to develop guidelines and formulate policies to maintain the health and safety of UT Austin students, faculty, and staff who study or conduct research and/or business internationally. The International Office (IO) and Travel Management Services (TMS) help to facilitate these trips abroad and ensure that the travelers return home safe.

IO supports the education, research, and service goals of UT Austin by helping students and Study Abroad Faculty-led travel internationally while ensuring safety precautions are taken. The Global Risk and Safety group within IO monitors “worldwide travel conditions, provides emergency support, and offers resources to students, faculty and staff on official university travel.”² In FY17, IO employed 119 individuals and operated with a budget of approximately \$27.6M.

TMS assists “the university community in navigating the pre-trip, business travel planning process”³ including 24 hour crisis management for faculty/staff traveling abroad. TMS has been delegated approval authority for faculty and staff trip requests to restricted regions by the IOC, and is also the primary crisis responder for faculty/staff crisis incidents that occur internationally. Director roles include: International Oversight Committee, IOC, IOC subcommittee that reviews all student and student program requests to UT Austin Restricted Regions and the International Crisis Advisory Team. In FY17, TMS employed three full time individuals and operated with a budget of approximately \$157,000.

This audit was conducted as part of the FY18 Audit Plan.

SCOPE, OBJECTIVES, AND PROCEDURES

The scope of this audit included current policies, procedures, and controls in place to maintain the health and safety of students, faculty, and staff from UT Austin when traveling abroad. Specific audit objectives were to determine whether:

- Management complies with UT Austin policies and procedures;
- Proper health and safety precautions are being observed; and
- IO and TMS international travel processes have adequate controls in place to maintain the health and safety of UT Austin travelers abroad.

² International Office website - <https://world.utexas.edu/risk>

³ Travel Management Services website - <https://travel.utexas.edu/>



To achieve these objectives, Internal Audits:

- Reviewed UT Austin policies and procedures related to international travel;
- Reviewed IO and TMS policies and procedures related to international travel;
- Conducted interviews with IO and TMS staff; and
- Conducted testing on a sample of international traveler's to determine whether international travel policies and procedures were followed.

This audit was conducted in accordance with the *International Standards for the Professional Practice of Internal Auditing* and with *Government Auditing Standards*.

AUDIT RESULTS

Internal Audits found that IO and TMS appear to be in compliance with UT Austin policies and procedures in place to ensure the health and safety of UT Austin travelers abroad. The following issue was noted to improve compliance regarding restricted region request forms.

Each issue has been ranked according to The University of Texas System Administration Audit Issue Ranking guidelines. Please see the Appendix B for ranking definitions.

Restricted Regions Request

Audit Issue Ranking: Medium

One (8%) of the 12 faculty/staff trips tested did not have a restricted regions travel request form completed and approved. The traveler may have been unaware that filling out a restricted region request form is mandatory. Without proper approval, the faculty or staff member may travel to an area where they are endangering themselves, have reimbursement withheld, and/or other disciplinary actions from the IOC.

According to UT Austin's *Request Restricted Region Travel Approval* section of the *International Travel Policies*, "A person or group applying to travel to a restricted region as a student or faculty or staff member – not on personal vacation – must follow a specific process with fixed dates." Additionally, "since the IOC won't retroactively approve any travel to a restricted region, you must make an official request to the IOC before traveling."

Recommendation: Management should ensure faculty and staff have approved restricted regions request forms on file before travel to a restricted region.

Management's Response and Corrective Action Plan: All faculty/staff/students traveling internationally receive an automated email under the name Lee Loden when their RTA, Request for Travel Authorization, is final approved by the department. This email advises the traveler of the UT Austin



international travel policy, student travel policy, export controls policy and UTS190. UTS 190 requires all international travelers to register their trip details with International SOS and to request prior approval to UT Austin Restricted Region destinations.

Lee Loden coordinated with the Office of Accounting IT team to program the automated email to include (CC) the creator of the RTA. This will assist with compliance to the policies as administrative staff can remind travelers of the tasks that need to be completed prior to their international travel. Also, I requested a change to the Subject line of the email (See Appendix A): Action Required: UT Austin International Travel Policy.

Responsible Person: International Oversight Committee and Lee Loden, TMS

Planned Implementation Date: December 2018

Post Audit Review: January 2019

CONCLUSION

Based on audit procedures performed, it appears that the IO and TMS are in compliance with applicable policies related to international travel, proper health and safety processes are in place, and adequate controls are in place for safety of UT Austin travelers abroad. One opportunity for improvement was noted regarding restricted region request forms.

In accordance with directives from The University of Texas System Board of Regents, the Office of Internal Audits will perform follow-up procedures to confirm that audit recommendations have been implemented.



APPENDIX A

Automated email text: Subject: Action Required: UT Austin International Travel Policy

Please review the UT Restricted Regions list to verify you are not traveling to a UT Restricted Region. You will need to obtain additional approvals:

<http://world.utexas.edu/risk/restrictedregions>

Students: Contact the International Office to discuss student international travel requirements:

<http://world.utexas.edu/abroad/itr>

The following countries are NOT covered by ISOS policy:

Afghanistan, Iran, Iraq, North Korea and offshore sea vessel travel. Please contact ioc@austin.utexas.edu for details.

UTS 190 policy that requires all international itineraries to be registered in the ISOS database. The data will be accessed in event of an emergency abroad. Travel Management and the IO Global Risk & Safety office work closely with ISOS to assist you in event of an emergency.

<https://www.utsystem.edu/sites/policy-library/policies/uts-190-international-travel-policy>

No further action is required if you have used the UT contracted travel agencies: Anthony Travel, Corporate Travel Planners or Concur, the on-line reservation tool. Your itinerary details are automatically sent to ISOS.

If a non-contract source is used then you are required to forward your itinerary via email to ISOS to ensure registration of the trip details.

ISOS registration details can be found:

<https://travel.utexas.edu/sos/>



APPENDIX B

Audit Issue Ranking

Audit issues are ranked according to the following definitions, consistent with UT System Audit Office guidance. These determinations are based on overall risk to UT System, UT Austin, and/or the individual college/school/unit if the issues are left uncorrected. These audit issues and rankings are reported to UT System directly.

- **Priority** – A Priority Issue is an issue that, if not addressed immediately, has a high probability to directly impact achievement of a strategic or important operational objective of UT Austin or the UT System as a whole.
- **High** – An issue that is considered to have a medium to high probability of adverse effects to UT Austin either as a whole or to a significant college/school/unit level.
- **Medium** – An issue that is considered to have a low to medium probability of adverse effects to UT Austin either as a whole or to a college/school/unit level.
- **Low** – An issue that is considered to have minimal probability of adverse effects to UT Austin either as a whole or to a college/school/unit level. Issues with a ranking of “Low” are reported verbally to the unit and are not included in the final report.