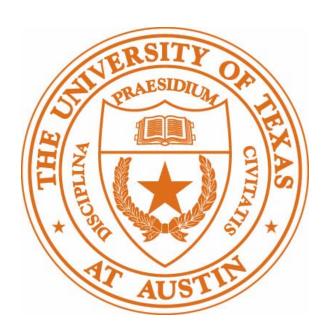
THECB Facilities Audit

Facilities Planning and Management

February 2020



The University of Texas at Austin
Office of Internal Audits
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OFFICE OF INTERNAL AUDITS

THE UNIVERSITY OF TEXAS AT AUSTIN

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February 27, 2020

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 Texas Higher Education Coordinating Board (Coordinating Board) Facilities Audit, as part of our fiscal year 2020 Audit Plan. The objectives of the audit were to determine if The University of Texas at Austin (UT Austin) accurately reported facilities data to the Coordinating Board and received Board of Regents approval for facilities projects. The report is attached for your review.

Overall, UT Austin accurately reported facilities data to the Coordinating Board and received approval from the Board of Regents.

Please let me know if you have questions or comments regarding this audit.

Sincerely,

Sandy Jansen, CIA, CCSA, CRMA

Chief Audit Executive

Andy Sato Jansen

cc: Mr. Darrell Bazzell, Senior Vice President and Chief Financial Officer

Mr. David Darling, Associate Vice President for Facilities and Planning Management

Ms. Rose Martinelli, Chief of Staff, Office of the Executive Vice President and Provost

Mr. Carlos Martinez, Chief of Staff, Office of the President

Dr. Maurie McInnis, Executive Vice President and Provost

Ms. Amy Reyna, Assistant to Senior Vice President and Chief Financial Office

Mr. James Shackelford, Director of Capital Planning and Construction

Ms. Tara Trower, Chief of Staff, Financial and Administrative Services

Ms. Amy Wanamaker, Director of Real Estate



Executive Summary

THECB Facilities Audit

Facilities Planning and Management Project Number: 20.014

Audit Objective

The objectives of the audit were to determine whether The University of Texas at Austin (UT Austin) has:

- Accurately reported facilities data to the Texas Higher Education Coordinating Board (Coordinating Board)
- Followed The University of Texas System Board of Regents' rules and received approval when required

Conclusion

UT Austin accurately reported facilities data to the Coordinating Board and received appropriate approval from the Board of Regents.

Audit Observations

No recommendations were provided.

Engagement Team

Jeff Treichel, Associate Director, CPA Robert Castillo, Auditor III, CGAP



Audit Results

One real estate acquisition and 10 construction projects were in scope for this review because they met the criteria established by the Texas Administrative Code. The facilities development projects and real estate acquisition received Board of Regents' approvals, where applicable, and were accurately reported.

Background

The Coordinating Board performs required reviews on all educational and general (E&G) facilities at higher education institutions on a five-year cycle. To support the Coordinating Board's review, the Office of Internal Audits (Internal Audits) is required to conduct a "facilities development project" review. The following types of projects are in scope:

- Improved real estate acquisitions containing E&G space
- Construction, addition, and repair/renovation projects
- Total project cost increases greater than 10 percent

This audit is required by the Coordinating Board and was conducted as part of our fiscal year 2020 Audit Plan.

Scope, Objectives, and Methodology

The scope of this review includes facilities development projects from September 1, 2015 – August 31, 2019. Specific audit objectives were to:

- Determine if UT Austin accurately reported the facilities data to the Coordinating Board
- Determine if UT Austin followed the Board of Regents' rules and received approval when required

To achieve these objectives, Internal Audits:

- Identified facilities development projects containing E&G space that were started, were completed, or increased their total project cost more than 10 percent
- Tested facilities development projects for Board of Regents' approval
- Verified facilities development data was accurately reported to the Coordinating Board





Report Distribution

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