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# Education Abroad

Audit Report No. 2606

November 26, 2025



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## Executive Summary

### Audit Objective

To evaluate the adequacy and effectiveness of internal controls ensuring compliance with education abroad exchange program agreements.

### Primary Risk Type(s)

Instruction

### Date of Last Audit

Audit Report No. 1702, *Education Abroad*, October 24, 2016

### Controls and Strengths

- There are multiple levels of approval for study abroad programs in Terra Dotta, the global engagement software used to manage international programs.
- The Office of International Education (OIE) provides comprehensive study abroad pre-departure training and resources for faculty and students.
- The OIE provides transparency in program costs and credit transfers for students studying abroad by submitting a cost of attendance budget to Financial Aid for each student, making students with tuition waivers aware if they are not eligible for aid through third-party providers, and incorporating curriculum review as part of the program approval process to ensure that students are getting credits appropriate for their degree programs.

### Overall Conclusion

The Offices of International Education and International Initiatives have good internal controls in place over study abroad programs and partner institution agreements. An improvement in study abroad program reporting will help enhance the effectiveness and efficiency of controls.

### Observations by Risk Level

Management has reviewed the observations and has provided responses and expected implementation dates. Detailed information is included in the attached report.

Observation	Risk Level	Management's Implementation Date
1. Texas Higher Education Coordinating Board (THECB) Study Abroad Program Reporting	Medium	December 1, 2025

*For details about the audit procedures, explanation of risk levels, and report distribution, please see Appendices A, B, and C, respectively, in the attached report.*



## Detailed Audit Results

The following reportable observation is an opportunity to enhance internal controls over study abroad programs. A minor recommendation related to documenting policies and procedures for International Risk and Safety was shared verbally with management. See Appendix B on page 7 for definitions of observation risk rankings.

### 1. Texas Higher Education Coordinating Board (THECB) Study-Abroad Program Reporting

**Medium Risk:** Failure to comply with the THECB annual certification requirement for study abroad programs exposes the university to regulatory risk, including potential sanctions, loss of program approval, and reputational damage. Non-compliance may also jeopardize the institution's eligibility for state funding and undermine the integrity and oversight of academic programs conducted abroad.

#### Observation

THECB requires that study abroad courses for which institutions of higher education receive state funding are submitted and certified annually through THECB's online certification form.<sup>1</sup> UT Dallas did not report study abroad programs to THECB during the scope of our audit.

#### Criteria & Cause

The Texas Higher Education Coordination Board (THECB) defines study abroad courses as "off-campus, academic credit instruction which is delivered outside the United States primarily to regular on-campus students." THECB has specific standards<sup>2</sup> for out-of-country courses, which include ensuring students meet institutional admissions requirements, that the course is part of an approved program and approved by THECB, that instruction is provided by qualified faculty, and that academic policies are followed.

#### Management's Action Plan

Moving forward, courses approved as study abroad will be part of a workflow for approval. The Office of International Education and the Associate Provost for Curricular Services will gather all of the information necessary for reporting to THECB for each course before the Provost's final approval of each course. After the Provost approves a study abroad course, the Associate Provost for Curricular Services will report the course to THECB through their online portal.

#### Action Plan Owner:

Mr. Eric Van Leeuwen, Associate Provost for  
Curricular Services

#### Due Date:

12/1/2025

<sup>1</sup> [THECB Online Certification Form for Study-Abroad and Study-in-America Courses](#)

<sup>2</sup> [THECB Standards for New Out-of-State and Out-of Country Courses](#)



## Overall Conclusion

The Offices of International Education and International Initiatives have good internal controls in place over study abroad programs and partner institution agreements. An improvement in study abroad program reporting will help enhance the effectiveness and efficiency of controls.



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## Appendix A: Information Related to the Audit

### Background

The [International Center](#) at UT Dallas provides access to quality international education by building and cultivating strategic partnerships locally and abroad. The Center, under the Vice Provost for Global Engagement and Dean of Graduate Education, is organized administratively into several areas, including two offices that manage different operational areas for study abroad programs: the Office of International Education (OIE) and the Office of International Initiatives (II).

OIE provides a variety of international education programs; supports the health, safety, and security of the UTD community traveling abroad (International Risk & Safety); and develops international partnerships. II facilitates international partnership agreements, including study abroad partner institution agreements.

### Audit Objective

To evaluate the adequacy and effectiveness of internal controls ensuring compliance with education abroad exchange program agreements.

### Scope

The scope of the audit was fiscal year 2025 through October 31, 2025. Fieldwork was conducted from August 15, 2025, and the audit concluded on October 31, 2025.

### Methodology

The audit was conducted in conformance with the Institute of Internal Auditors' Global Internal Audit Standards™. Additionally, we conducted the audit in conformance with generally accepted government auditing standards (GAGAS) as applicable. Both standards are required by the Texas Internal Auditing Act, and they require that we plan and perform the audit to obtain sufficient, proper 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 observations and conclusions based on our audit objectives.

GAGAS also requires that auditors assess internal control when it is significant to the audit objectives. We used the Committee of Sponsoring Organizations of the Treadway Commission (COSO) framework in assessing internal controls<sup>3</sup>.

Our procedures included interviews, observations of processes, reviews of documentation, and testing. The following table outlines our procedures and observations for each of the audit area objectives performed.

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<sup>3</sup> <http://www.coso.org>



Audit Area	Procedures	Observations Related to the Audit Area
Gaining an Understanding	<ul style="list-style-type: none"><li>• Gained an understanding of operations by interviewing key responsible parties within the program and reviewing policies, procedures, and other related documentation, as necessary.</li><li>• Performed a risk assessment to identify areas of high risk within operations, and focused audit procedures on those risks.</li></ul>	# 1
Exchange Program Agreements	Tested controls over vetting partner institutions, the approval process for exchange program proposals in the Terra Dotta system (including levels of approval), and monitoring partner institution agreements.	N/A

## Follow-up Procedures

Though management is responsible for implementing the course of action outlined in the response, we will follow up on the status of implementation after the expected implementation dates. Requests for extension to the implementation dates may require approval from the UT Dallas Audit Committee. This process will help enhance accountability and ensure that prompt action is taken to address the observations.



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## Appendix B: Observation Risk Rankings

Audit observations are ranked according to the following definitions, consistent with UT System Audit Office guidance.

Risk Level	Definition
<b>Priority</b>	If not addressed immediately, a priority observation has a significant probability to directly affect the achievement of a strategic or important operational objective of UT Dallas or the UT System as a whole. These observations are reported to and tracked by the UT System Audit, Compliance, and Risk Management Committee (ACRMC).
<b>High</b>	High-risk observations are substantially undesirable and pose a high probability of adverse effects to UT Dallas either as a whole or to a division/school/department level.
<b>Medium</b>	Medium-risk observations are considered to have a moderate probability of adverse effects to UT Dallas either as a whole or to a division/school/department level.
<b>Low</b>	Low-risk observations are considered to have a low probability of adverse effects to UT Dallas either as a whole or to a division/school/department level.
<b>Not Reportable</b>	Some recommendations made during an audit are considered of minimal risk, and the observations are verbally shared with management during the audit or at the concluding meeting.



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## Appendix C: Report Submission and Distribution

We thank the Offices of International Education and International Initiatives' leadership and staff for their support, courtesy, and cooperation provided throughout this audit.

Respectfully Submitted,

DocuSigned by:  
  
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Toni Stephens, CPA, CIA, CRMA, Chief Audit Executive

### Distribution List

*Members and ex-officio members of the UT Dallas Institutional Audit Committee*

#### *Responsible Vice President*

Dr. Inga Musselman, Vice President for Academic Affairs and Provost

#### *Key Stakeholders*

- Dr. Juan Gonzalez, Vice Provost for Global Engagement and Dean of Graduate Education
- Mr. Eric Van Leeuwen, Associate Provost for Curricular Services and THECB Liaison

#### *Other Interested Parties*

- Dr. Jennifer Hilton Montero, Senior Director, International Initiatives
- Ms. Sara Spiegler, Director, International Education
- Ms. Heather Burge, Associate Provost

#### *External Parties*

- The University of Texas System Audit Office
- Legislative Budget Board
- Governor's Office
- State Auditor's Office

#### *Engagement Team*

- Project Manager: Mr. Rob Hopkins, CFE, Audit Manager
- Project Leader: Ms. Julia Lawshae, CFE, Internal Auditor II