



**THE UNIVERSITY OF TEXAS AT DALLAS**

**OFFICE OF AUDIT AND ADVISORY SERVICES**  
800 W. CAMPBELL RD. SP2 33, RICHARDSON, TX 75080  
PHONE 972-883-4876

**Date:** April 21, 2025

**To:** Ms. Ijeoma Nkele, Director of Purchasing

**From:** Ms. Toni Stephens, Chief Audit Executive

DocuSigned by:  
*Toni Stephens*  
26B49AE7B918458...

**Subject:** Purchasing and Contracting Policies Compliance Assessment

The Texas Education Code (TEC) §51.9337 requires that, *“The chief auditor of an institution of higher education shall annually assess whether the institution has adopted the rules and policies required by this section and shall submit a report of findings to the state auditor.”*

To satisfy this requirement, we performed the following as part of our FY25 annual audit plan:

- Gained an understanding of the requirements contained in TEC §51.9337,
- Reviewed documentation, including policies and procedures, supporting compliance with TEC §51.9337. Policies and procedures reviewed included those relating to codes of ethics and conduct; conflicts of interest and outside commitment; fraud policies; and contract management, delegation, and training. Our procedures did not include testing compliance with the policies and procedures.

The past six reports have noted that the Standards of Conduct Guide was in the process of updating and was no longer on the University’s website. The [Standards of Conduct Guide](#) has now been issued and is on the Institutional Compliance website.

Overall, UT Dallas has adopted the policies and procedures outlined in TEC §51.9337. This certification will be included in the Annual Internal Audit Report to the State Auditor’s Office as required under Texas Government Code §2102.

Thank you for your assistance in providing the information necessary for this assessment. Please let me know if you have any questions or comments.

cc: Mr. Orkun Toros, Interim Vice President for Budget and Finance  
Dr. Brian Bernoussi, Associate Vice President for Operations  
Mr. Bryce Brownlee, Director of Contract Administration  
UT System Audit Office

*Staff Assigned*

Staff Auditor: Brian Seale, Internal Auditor II