

The University of Texas at San Antonio

# UTSA Auditing & Consulting Services

## FY 2025 UTSA Procurement Audit

February 7, 2025

Prepared by:

DocuSigned by:

*Paul Tyler*

5B76AE346364417...

Paul A. Tyler, CIA, CFE, CRMA  
Chief Audit Executive

Auditors Assigned: Jaime Fernandez, Sr. Internal Auditor  
Laura Buchhorn, Audit Director

Reviewed by:

DocuSigned by:

*Taylor Eighmy*

F1FD7BA650F34F2

Taylor Eighmy, Ph.D.  
President

Reviewed by:

DocuSigned by:

*Carlos Martinez*

B16104C14B7437

Carlos Martinez  
Sr. Vice President for Institutional Strategic  
Planning, Compliance Risk Management, and  
Office Operations Chief of Staff

Responsible VP:

DocuSigned by:

*Veronica Salazar*

0363B2E82A90417

Veronica Salazar  
Executive Vice President for Business Affairs  
& Chief Enterprise Development Officer

Responsible AVP:

DocuSigned by:

*Sheri Hardison*

5E8F89C21CF244D...

Sheri Hardison  
Vice President for Financial Affairs & CFO

Responsible AVP:

Signed by:

*Marco Garcia*

1095B8624951431...

Marco Garcia  
Assistant Vice President, Supply Chain  
Management

# Executive Summary

## Conclusion

UTSA has adopted the policies outlined in TEC §51.9337. As required by TEC §51.9337, the Chief Audit Executive will submit this internal audit report to the Texas State Auditor’s Office (SAO), certifying that UTSA has the required policies.

Limited testing of contracts from April 1, 2024, to November 30, 2024, indicated that UTSA complies with contract formation elements and the reporting process to the Texas Legislative Budget Board.

### Observation Rating

Priority
High
Medium
Low
Satisfactory

### Objectives:

- Ensure UTSA complies with Texas Education Code (TEC) §51.9337 *Purchasing Authority Conditional; Required Standards*, which requires procurement policies, including:
  - A Contract Management Handbook (CMH) with consistent guidance on contract review and risk analysis procedures.
  - Delegation of the contracting authority.
  - Training for purchasing and contracting staff.
  - Code of ethics, standards of conduct, and policies on conflict of interest, conflicts of commitment, outside activities, and use of institutional resources and training.
  - Fraud investigation policies and internal audit risk assessment processes.
  
- Ensure UTSA-issued contracts are consistently adhering to the following elements of contract formation:
  - Scope of Work (Deliverables)
  - Dispute Resolution
  - Right to Audit
  - Indemnification
  - Contract Execution According to Delegation on Approval Authority
  
- Ensure that UTSA reports contracts to the Texas Legislative Budget Board according to the General Appropriations Act (GAA) requirements.

### Scope:

UTSA contracts valued at \$50,000 or more from April 1, 2024, through November 30, 2024.



utsa.edu

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards required that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe the evidence obtained provided a reasonable basis for our findings and conclusions based on our audit objectives.