



The University of Texas at El Paso
Office of Auditing and Consulting
Services

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DATE: February 19, 2026
TO: Dr. Heather Wilson, President
FROM: Courtney H. Rios, Chief Audit Executive
SUBJECT: Purchasing Compliance with TEC §51.9337 *Courtney Rios*

Background:

The Office of Auditing and Consulting Services (OACS) is required to annually assess and report on the University's compliance with the Texas Government Code and the Texas Education Code related to purchasing and contracting per TEC §51.9337.

TEC §51.9337 states, "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."

Audit Objective:

The objective is to ensure The University of Texas at El Paso (UTEP) purchasing and contracting policies and procedures comply with the TEC §51.9337 requirements below:

- A contract management handbook with consistent guidance on contract review.
- Procedures and risk analysis procedures.
- Delegation of contracting authority.
- Training for purchasing and contracting staff.
- Code of ethics, standards of conduct, and policies on conflicts of interest, conflicts of commitment, outside activities, and institutional resources and training.
- Fraud investigation policies and internal audit risk assessment processes.

Scope:

The scope of the audit included relevant UT System and UTEP organizational policies and procedures and training records in effect in Fiscal Year 2026. The audit does not include testing compliance with the established policies and related protocols.

The engagement was conducted in accordance with Institute of Internal Auditors' *Global Internal Audit Standards* .

Results:

UTEP has adopted and maintains the procurement and contracting rules, policies, and standards required by TEC §51.9337 such as ethics/conflict standards, contract management and review procedures with risk analysis, delegation and approval thresholds, training, and internal audit protocols.

These requirements strengthen governance and internal control by formalizing oversight, clarifying contracting authority, and enabling risk-based monitoring of contract administration.

This certification will be included in the Internal Audit Annual Report to the State Auditor's Office as required under Texas Government Code §2102.

Report Distribution:

University of Texas at El Paso:

Ms. Andrea Cortinas, Executive Vice President and Chief of Staff

Ms. Mary Solis, Director/Chief Compliance and Ethics Officer, Office of Institutional Compliance (OIC)

Dr. Diane N. De Hoyos, Associate Vice President, Purchasing and General Services

University of Texas System (UT System):

System Audit Office

External:

Governor's Office of Budget, Planning and Policy

Legislative Budget Board

Internal Audit Coordinator, State Auditor's Office

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Ms. Guadalupe Gomez, Assistant Vice President for Research Administration

Auditor Assigned to the Audit:

Ms. Jannell Ballin, Sr. Internal Auditor II