

**FY17 Executive Management Travel and Entertainment
Internal Audit Report
Project # 2018-05
June 4, 2018**

Reviewed by:



Dr. Taylor Eighmy
President

Executive Summary
FY 17 Executive Management Travel and Entertainment Internal Audit Report
Project # 2018-05

Objective:

Determine whether the FY2017 travel and entertainment expense transactions of the Vice Presidents were appropriate, accurate and complied with UTSA Financial Management Operational Guidelines (FMOG) for Travel and Business Related Hospitality and Entertainment Expenditures.

Conclusion:

In our opinion, UTSA Vice President travel and entertainment expenses for FY2017 were appropriate, accurate and complied with the UTSA FMOG for Travel and Business Related Hospitality and Entertainment Expenditures. There were no observations.

Audit Results
FY 17 Executive Management Travel and Entertainment Internal Audit Report
Project # 2018-05

Background

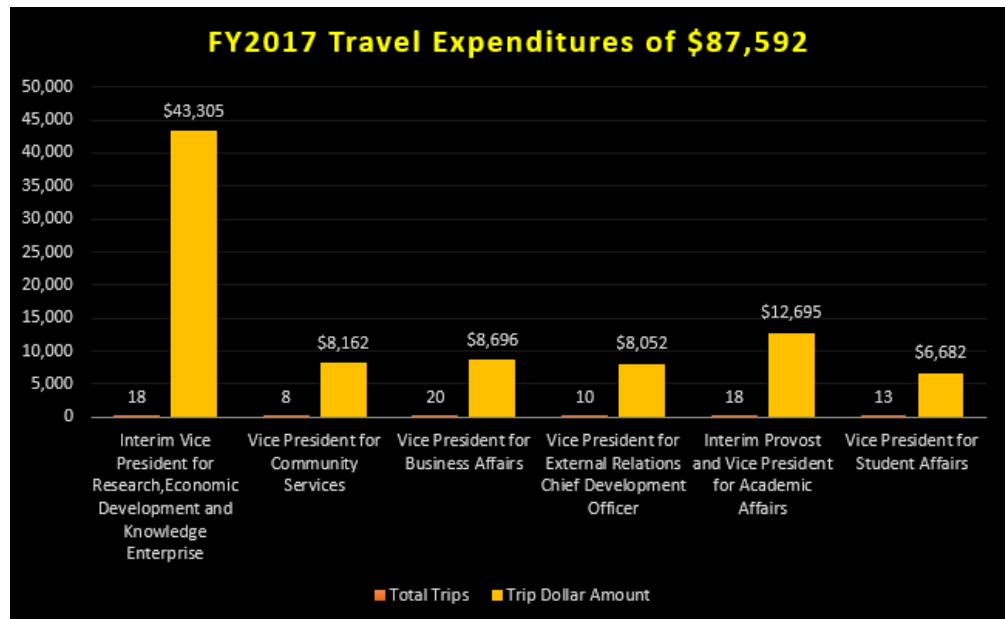
[UT System Regents' Rule 20205](#) requires an audit of travel and entertainment expenses of the President every two years that is conducted by the UT System Audit Office. In 2012, the UT System Chancellor requested the expansion of the audit to include the travel and entertainment expenses of executive officers at UT System and subsequently all UT Institutions every two years. As such, our office has conducted travel and entertainment audits of various UTSA employees holding leadership roles since 2013. In previous audits, we have reviewed travel and entertainment expenses of the Vice Presidents, Deans, Department Chairs, the CIO, and the Athletic Director.

For this audit, the review included the six Vice Presidents' travel and entertainment expenses and related supporting documentation for the period of September 1, 2016 through August 31, 2017.

Audit Results

Travel

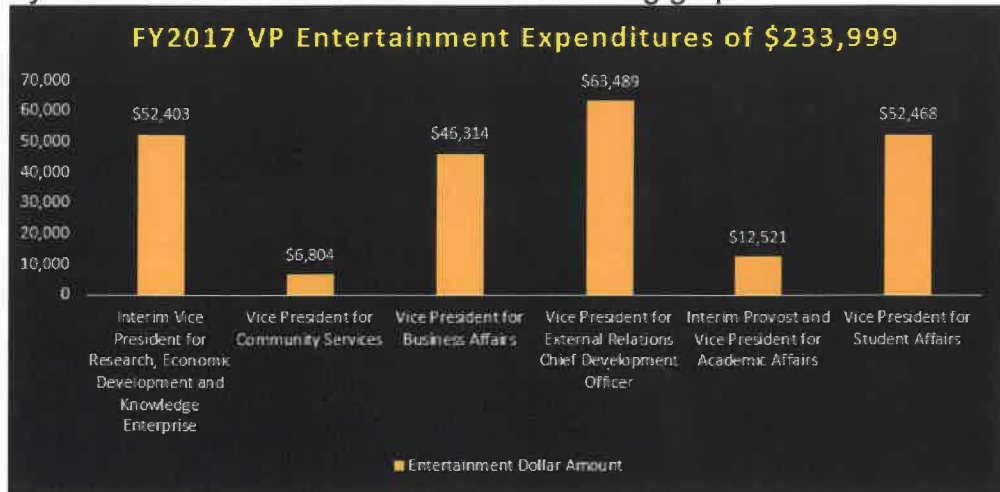
Total travel costs incurred by UTSA in FY2017 was \$12,243,011 and UTSA Vice President travel comprised less than 1% of those costs at \$87,592. Travel expenses and number of trips by Vice President can be seen in the following graph:



Vice Presidents traveled 8 – 20 times in FY 2017 with dollar amounts ranging from \$6,682 to \$43,305. VPs traveled within the state, out of state, nationally and internationally.

Audit Results
FY 17 Executive Management Travel and Entertainment Internal Audit Report
Project # 2018-05

Entertainment In FY2017, entertainment costs incurred by UTSA were approximately \$3,865,833. UTSA Vice Presidents incurred approximately 6% of those entertainment costs at \$233,999. Entertainment costs incurred by Vice President can be seen in the following graph:



FY2017 entertainment expenses for each Vice Presidents ranged from \$6,804 to \$63,489. Entertainment costs were for events such as collaborative dinners, staff appreciation, and donor relations.

Conclusion In our opinion, UTSA Vice President travel and entertainment expenses for FY 2017 were appropriate, accurate and complied with the UTSA FMOG for Travel and Business Related Hospitality and Entertainment Expenditures. There were no observations.

Paul A. Tyler

Paul Tyler
 Chief Audit Executive

Laura Buchhorn

Laura Buchhorn
 Audit Manager

Jaime Fernandez

Jaime Fernandez
 Senior Auditor

This engagement was conducted in accordance with The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing and with Government Auditing Standards.