

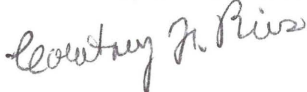


The University of Texas at El Paso  
Office of Auditing and Consulting  
Services

500 West University Ave.  
El Paso, Texas 79968  
915-747-5191  
[WWW.UTEP.EDU](http://WWW.UTEP.EDU)

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DATE: April 22, 2024  
TO: Dr. Heather Wilson, President, The University of Texas at El Paso  
FROM: Courtney H. Rios, Interim Chief Audit Executive, Office of Auditing and Consulting Services  
SUBJECT: 24-205 Purchasing Compliance



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**Background:** The Office of Auditing and Consulting Services (OACS) is required to annually assess and report on the University's compliance with the Texas Education Code (TEC) 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 Objectives and Scope:**

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.

The audit scope included a review of documents, current policies, and procedures related to contracting and purchases during Fiscal Year 2024. Our procedures did not include testing compliance with the policies and procedures.

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

**Results:**

UTEP policies and procedures comply with the requirements in TEC §51.9337. 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, Vice President and Chief of Staff

Mr. Mark McGurk, Vice President for Business Affairs

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

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

**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

**Audit Committee Members:**

Mr. J. Stephen DeGroat

Dr. John Wiebe

Mr. Fernando Ortega

Mr. Daniel Garcia

Ms. Guadalupe Gomez

**Auditor Assigned to the Audit:**

Joanna Tapia, Sr. Internal Auditor