

# The Texas A&M University System Internal Audit Department



Monthly Audit Report  
November 5, 2020

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CHRISTI**

**FINANCIAL MANAGEMENT SERVICES**

**November 5, 2020**

**Charlie Hrcir, CPA  
Chief Auditor**

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**Project #20201502**



## Overall Conclusion

Financial internal controls at Texas A&M University-Corpus Christi are operating as intended with the exception of the review and monitoring controls of procurement cards and travel cards. Opportunities for improvement were also noted in the Procurement Card Program Guide and declining balance travel card program.

### Summary Table

Audit Areas	Controls Assessment
Procurement cards - review and monitoring controls	Needs Significant Improvement
Travel cards - review and monitoring controls	Needs Significant Improvement
Procurement cards- Procurement Card Program Guide	Needs Some Improvement
Travel Cards - declining balance card program	Needs Some Improvement
Account reconciliations	Effective – No Observations
Contract administration	Effective – No Observations
State contracting compliance	Effective – No Observations
Vouchers	Effective – No Observations
Working funds	Effective – No Observations

Management concurred with audit recommendations and indicated that implementation will occur by May 2021.

## Detailed Results

### 1. Procurement Card Review and Monitoring Controls

The review and monitoring processes do not enforce procurement card program requirements. Eighteen of 59 (31%) transactions reviewed included one or more of the following issues:

- Transaction was for items not authorized for purchase on a procurement card
- Transaction did not follow procedures for purchases exceeding the delegated purchase authority
- Transaction did not include adequate supporting documentation
- Transaction did not include the required additional approval for equipment rental or IT purchases

Individual cardholders and employees responsible for approving monthly procurement card expense reports have not been adequately trained on the Procurement Card Program Guide requirements. Although periodic expense report compliance reviews are performed, the university has not established a formal process for addressing noncompliant procurement card purchases.

A&M System Policy 33.05, *Employee Training*, states employees will receive training on the duties and responsibilities of their positions and on the various policies, regulations, rules, and procedures related to their employment. The Committee of Sponsoring Organization's Internal Control – Integrated Framework (COSO) states that the organization selects and develops control activities, such as expense report review and approval, that contribute to the mitigation of risks to the achievement of objectives to acceptable levels. COSO also states that the organization selects, develops, and performs ongoing and/or separate evaluations to determine whether the components of internal control are present and functioning. Lack of effective expense report reviews and enforcement of the procurement card program requirements could result in the inability to prevent and detect noncompliant or fraudulent transactions.

#### Recommendation

Implement mandatory training for employees responsible for approving monthly procurement card expense reports. Consider implementing refresher training for these employees, as well as for cardholders. Review and enhance tools for employees responsible for approving monthly procurement card expense reports

to ensure enforcement of the procurement card program requirements. Develop, document, and enforce a formal process for addressing noncompliant purchases.

### Management's Response

The Procurement Office will implement mandatory training on an annual basis via TrainTraq for all approvers, reviewers, and cardholders and offer quarterly refresher training.

The Procurement Office will update/develop tools for employees responsible for reviewing and/or approving monthly procurement card expense reports to ensure compliance of the procurement card program.

The Procurement Office will develop and enforce a formal process for addressing noncompliant purchases.

Full implementation and monitoring will be complete by May 1, 2021.

## 2. Travel Card Review and Monitoring Controls

**The review and monitoring processes do not enforce travel program requirements.** Fourteen of 59 (24%) transactions reviewed included one or more of the following issues:

- Non-travel expenses
- Inadequate supporting documentation
- Missing travel approvals

Individual cardholders and employees responsible for approving travel card expense reports have not been adequately trained on the Travel Guidebook requirements. Although periodic expense report compliance reviews are performed, the university has not established a formal process for addressing noncompliant travel card transactions.

A&M System Policy 33.05, *Employee Training*, states employees will receive training on the duties and responsibilities of their positions and on the various policies, regulations, rules, and procedures related to their employment. COSO states that the organization selects and develops control activities, such as expense report review and approval, that contribute to the mitigation of risks to the achievement of objectives to acceptable levels. COSO also states that the organization selects, develops, and performs ongoing and/or separate evaluations to determine whether the components of internal control are present and

functioning. The lack of effective expense report reviews and enforcement of the travel card program requirements could result in the inability to prevent and detect noncompliant or fraudulent transactions.

### Recommendation

Implement mandatory training for employees responsible for approving travel card expense reports. Consider implementing refresher training for these employees, as well as for cardholders. Develop tools for employees responsible for approving travel card expense reports to ensure enforcement of the travel card program requirements. Develop, document, and enforce a formal process for addressing noncompliant purchases.

### Management's Response

The Procurement Office will implement mandatory training on an annual basis via TrainTraq for all approvers, reviewers, and cardholders and offer quarterly refresher training.

The Procurement Office will update/develop tools for employees responsible for reviewing and/or approving monthly travel card expense reports to ensure compliance with the travel program.

The Procurement Office will develop and enforce a formal process for addressing noncompliant purchases.

Full implementation and monitoring will be complete by May 1, 2021.

## 3. Procurement Card Program Guide

**The Procurement Card Program Guide does not reflect current practices and expectations.** The program guide does not include the following:

- Detailed instructions for the review of monthly expense reports, such as the comparison of detailed credit card data to receipts or the identification of unallowable and restricted purchases
- Exceptions to established procurement processes
- Documentation requirements for purchases requiring pre-approval such as exceptions made to procurement card guidelines, credit limits, and certain purchases such as alcohol
- Documentation requirements when vendor receipts do not provide purchase detail

COSO states that unwritten policies and procedures can be easier to circumvent, be costly to the organization if there is turnover in personnel, and can reduce accountability. When subject to external party review, policies and procedures would be expected to be formally documented. Current practices have developed over time to address inefficiencies, noncompliant purchases, and exceptions, but have not been adequately documented in the Procurement Card Program Guide. Inadequate program guidance may result in varying interpretations of allowable practices and inconsistent enforcement of program requirements.

#### Recommendation

Review and update the Procurement Card Program Guide to ensure it reflects current practices, and addresses expectations for cardholders and reviewers.

#### Management's Response

The Procurement Office will review and update the Procurement Card Program Guide to reflect current practices, and address expectations for cardholders and reviewers.

Full implementation will be complete by May 1, 2021.

#### 4. Declining Balance Travel Card Program

**The university's travel card program allows declining balance travel cards (DART cards) to be used as procurement cards.** DART cards are issued to students, guests, prospective employees, and temporarily to new employees for travel. Procurement and travel cards, including DART cards, are managed through Concur, the A&M System's expense management system. Concur for procurement cards is configured to allow for allocating expenses to the appropriate object codes, while Concur for travel cards is configured with only travel object codes available. As a result, non-travel purchases made on DART cards are inaccurately classified as travel expenses. The Travel Guidebook does not contain procedures for non-travel DART card use.

#### Recommendation

Limit use of the DART travel card to travel expenses, as configured by Concur for travel cards. Review the potential business need for a declining balance procurement credit card. If needed, develop procedures for the application, use, review, and monitoring of these cards. Work with Texas A&M University Financial Management Operations to ensure Concur is configured for appropriate expense

classification. If declining balance procurement cards are not needed, remove the application for this type of card from the university's website and cancel any outstanding declining balance procurement cards.

Management's Response

The declining balance procurement card application has been removed from the university website and all outstanding declining balance procurement cards have been canceled effective October 16, 2020.

## Basis of Audit

### Objective, Scope, & Methodology

The overall objective of this audit was to determine if selected financial internal controls at Texas A&M University-Corpus Christi are operating as intended and in compliance with applicable laws and policies.

The audit focused on the following areas:

- Procurement cards - review and monitoring controls
- Procurement cards – Procurement Card Program Guide
- Travel cards - review and monitoring controls
- Travel cards - declining balance card program
- Account reconciliations
- Contract administration
- State contracting compliance
- Vouchers
- Working funds

The audit period was primarily September 2018 to January 2020. Fieldwork was conducted from May 2020 to September 2020.

Our audit methodology included interviews, observation of processes, review of documentation, and testing of data using sampling as follows:

Audit Objective	Methodology
<p><u>Procurement cards- review and monitoring controls</u></p> <p>Determine whether procurement card transactions are reasonable and in compliance with procedures.</p>	<p>Auditors performed data analysis on all procurement card transactions processed in Concur, the expense report management system, during the audit period to identify:</p> <ul style="list-style-type: none"> <li>• Top departments, merchants, and cardholders by total dollar amount</li> <li>• Uncommon cardholder credit limits</li> <li>• Transactions over \$5,000 or unusual incremental amounts</li> <li>• Potential split or duplicate transactions</li> <li>• Transactions in selected object codes</li> <li>• Employee to vendor address matches</li> </ul>

Audit Objective	Methodology
	<p>Results were analyzed for reasonableness and reviewed with client.</p> <p>Auditors judgmentally selected a nonstatistical sample of procurement card transactions from the data analysis results. Documentation from Concur, the expense report management system, was reviewed for evidence of:</p> <ul style="list-style-type: none"> <li>• Detailed supporting documentation</li> <li>• Exclusion of state sales tax</li> <li>• Additional supporting documentation or approval required for certain purchase types per the Procurement Card Program Guide.</li> <li>• Appropriate procedures for large purchases over \$5,000</li> <li>• Appropriate object code</li> </ul>
<p><u>Procurement cards- Procurement card Program Guide</u></p> <p>Determine if the program guide includes sufficient guidance and is reflective of current practice.</p>	<p>Auditors reviewed the Procurement Card Program Guide as guidance for transaction testing.</p> <p>Based on procurement card transaction testing, auditors noted if current practices or trends were reflected in the Program Guide. Additionally auditors noted whether key program processes were sufficiently detailed.</p>
<p><u>Travel Cards-review and monitoring controls</u></p> <p>Determine whether travel transactions are reasonable and in compliance with procedures.</p>	<p>Auditors performed data analysis on all travel transactions processed in Concur, the expense report management system, during the audit period to identify:</p> <ul style="list-style-type: none"> <li>• Top departments, merchants, destinations, and cardholders by total dollar amount</li> <li>• Uncommon cardholder credit limits</li> <li>• Duplicate cardholders</li> <li>• Transactions over \$5,000</li> <li>• Potential duplicate transactions</li> </ul>

Audit Objective	Methodology
	<ul style="list-style-type: none"> <li>• Transactions in selected object codes</li> <li>• Foreign, out-of-state, and out-of-pocket transactions</li> <li>• Transactions outside trip dates</li> </ul> <p>Results were analyzed for reasonableness and reviewed with client.</p> <p>Auditors judgmentally selected a nonstatistical sample of travel transactions from the data analysis results. Documentation from Concur, the expense report management system, was reviewed for evidence of:</p> <ul style="list-style-type: none"> <li>• Detailed supporting documentation</li> <li>• Compliance with state tax exemptions</li> <li>• Additional supporting documentation or approval required for certain purchase types</li> <li>• Compliance with state and university travel requirements</li> </ul>
<p><u>Travel Cards- declining balance card program</u></p> <p>Determine if card practices align with card provider program and expense management system structure.</p>	<p>Auditors gained an understanding of the travel card declining card structure and how transactions are processed in Concur, the expense report management system.</p> <p>This information was used to determine if select card practices and transactions identified during travel transaction testing align with card program and expense report management system configurations.</p>
<p><u>Account Reconciliations</u></p> <p>Determine if account reconciliations are completed timely and if outstanding items are reasonable.</p>	<p>Auditors inquired regarding the reconciliation process for bank and clearing accounts and used professional judgement to select a nonstatistical sample of 10 account reconciliations based on magnitude and risk. Completed reconciliations were obtained and reviewed for timeliness of preparation and clearing of outstanding items.</p>

Audit Objective	Methodology
<p><u>Contract Administration</u></p> <p>Determine whether contracts were properly approved and selected contract terms were being monitored for compliance.</p>	<p>Auditors used professional judgment to select a nonstatistical sample of 10 contracts based upon magnitude and risk. Executed contracts were obtained and reviewed for proper approval based upon contract type, magnitude, and term.</p> <p>Auditors used professional judgment to select a nonstatistical sample of five contracts based upon magnitude and risk. Supporting documentation of university monitoring of select contract terms was reviewed.</p>
<p><u>State Contracting Compliance</u></p> <p>Determine compliance with state contracting requirements for standards and oversight, conflicts of interest, and training.</p>	<p>Auditors reviewed the following for compliance:</p> <p>Reporting to the Texas Ethics Commission for contracts put in place during the audit period.</p> <p>Training requirements, per section 11 of the A&amp;M System Contract Handbook, which includes:</p> <ul style="list-style-type: none"> <li>• Training and/or certification for purchasing personnel.</li> <li>• Training for contract signatories.</li> </ul> <p>Contracting standards, per Section 9.B.d of the A&amp;M System Contract Handbook, which includes:</p> <ul style="list-style-type: none"> <li>• Disclosure of potential financial conflict of interest and prohibited contracts</li> <li>• Posting of certain contracts</li> <li>• Procedure to identify contracts requiring enhanced monitoring/A&amp;M System reporting.</li> <li>• Completion of contract reporting form for contracts \$1 million or more</li> <li>• Certification of solicitation process for contracts over \$5 million</li> <li>• Purchasing accountability and risk analysis guidelines</li> </ul>
<p><u>Vouchers</u></p>	<p>Auditors performed data analysis on all vouchers processed during the audit period to identify:</p>

Audit Objective	Methodology
<p>Determine whether voucher transactions are reasonable and in compliance with procedures.</p>	<ul style="list-style-type: none"> <li>• Top departments and vendors by total dollar amount and quantity of vouchers</li> <li>• Employee to vendor address matches</li> <li>• Vouchers paid after the prompt pay deadline and vouchers that included prompt pay interest</li> <li>• Potential split or duplicate vouchers</li> <li>• Even \$1,000 vouchers and multiple even \$1,000 vouchers to consultants</li> </ul> <p>Results were analyzed for reasonableness and reviewed with client.</p> <p>Auditors judgmentally selected both a nonstatistical sample of vouchers from the data analysis results and a random sample of vouchers. Documentation from the client and the procurement system was reviewed for evidence of:</p> <ul style="list-style-type: none"> <li>• Detailed supporting documentation</li> <li>• Appropriate procedures for large purchases over \$5,000</li> <li>• Appropriate account and object code</li> <li>• Appropriate calculation of prompt payment interest, if applicable</li> </ul>
<p><u>Working funds</u></p> <p>Determine if working funds are properly accounted for and in compliance with regulations and procedures.</p>	<p>Auditors inquired regarding the oversight of working funds, reviewed the most recent surprise cash counts, and reviewed training records for all working fund custodians. The petty cash transaction history was reviewed to identify areas of use.</p>

Controls Assessment Classification

Audit areas highlighted in red in the Summary Table are considered to have significant weaknesses in internal controls. Significant weaknesses include errors,

deficiencies, or conditions which result in one or more violations of internal controls, laws, A&M System policies, or member rules. These violations have a high probability for legal consequences, financial consequences, or negative impacts to the organization's reputation. These are situations in which a CEO, provost, vice president, dean, or director need to be involved in the problem resolution.

Audit areas highlighted in yellow in the Summary Table are considered to have notable weaknesses in internal controls. Notable weaknesses include errors, deficiencies or conditions which result in minor to moderate noncompliance with internal controls, laws, A&M System policies, or member rules. These are situations which can and should be corrected at the department or supervisor level.

Audit areas highlighted in green in the Summary Table are considered to have effective internal controls.

Items that were not significant or notable were communicated to management during the course of the audit.

## Criteria

Our audit was based upon standards as set forth in the following:

- Texas A&M University System Policies and Regulations
- Texas A&M University-Corpus Christi Rules, Standard Administrative Procedures and Guidelines
- Stated contract stipulations
- Texas A&M University System *Contract Management Handbook*
- Texas Government Code Chapter 2261, *State Contracting Standards and Oversight*
- The Committee of Sponsoring Organization's Internal Control – Integrated Framework
- Other sound administrative practices

The audit was conducted in conformance with the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*. Additionally, we conducted the audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require 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 that the evidence obtained provides a reasonable basis for our findings

and conclusions based on our audit objectives. The Office of Internal Audit is independent per the GAGAS standards for internal auditors.

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System Internal Audit  
**THE TEXAS A&M UNIVERSITY SYSTEM**

**TEXAS A&M UNIVERSITY**

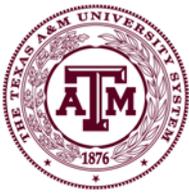
**PURCHASING – PAYMENT CARDS**

**November 5, 2020**

**Charlie Hrncir, CPA**  
**Chief Auditor**

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**Project #20200210**



## Overall Conclusion

Internal controls over the payment card programs administered by Texas A&M University are operating as intended and in compliance with applicable laws and policies. Opportunities for improvement were noted in the area of cardholder training.

Texas A&M University's Financial Management Operations administers the payment card programs for Texas A&M University, Texas A&M University-Galveston, Texas A&M Health Science Center, Texas A&M University System Offices, Texas A&M System Shared Service Center, and Texas Division of Emergency Management.

### Summary Table

Audit Areas	Controls Assessment
Cardholder Training	Needs Some Improvement
Data Analysis	Effective - No Observations
Reconciliation Processes	Effective - No Observations
Transaction Compliance	Effective - No Observations

Management concurred with the audit recommendation and indicated that implementation will occur by the end of December 2020.

## Detailed Results

### Cardholder Training

**Cardholders did not consistently complete biennial payment card training as required.** Nine of 37 (24%) cardholders tested did not complete the required biennial training within the past two years. Four had no record of completing the training and five completed the training more than two years from the date of testing. Current payment card guidelines require individuals and departments applying for a payment card to complete online payment card training before submitting the application for processing. These procedures do not provide guidance on the frequency of training for cardholders which was indicated to be

biennially. Without training, adherence to payment card guidelines may not be consistently and effectively followed.

Management stated that a process was recently implemented using Laserfiche which will require the cardholder to complete training prior to the payment card being ordered for the cardholder.

### Recommendation

Provide payment card training to the cardholders identified above that have not completed this training. Continue implementing additional processes to better ensure cardholders complete training as required. Update written procedures to reflect current processes including the required cardholder training frequency.

### Management's Response

All nine cardholders identified in the audit have now completed their training.

The recently implemented Laserfiche application process will help to ensure each cardholder and each Concur user (where card transactions are in their profile) has taken the training prior to the card being ordered. In addition, we have requested that the TAMU IT Laserfiche team develop a form for departments to request card admin and card assignment changes in addition to credit limit changes. This, again, will help us ensure proper documentation and be sure those new card admins have completed training.

TrainTraq is now providing a monthly report of users that have been assigned training, but have not yet completed the training. Once that is beyond 30 days we will begin to suspend cards for which the cardholder has not completed the training. An employee training listing is being compared to the current payment cardholder listing to verify training has been completed by the cardholder and the departmental payment card contact. The cardholder listing and employee training will then be compared annually to the card assignment in Concur to verify the individual assigned to the card has completed the required training as well.

The disbursement guidelines will be updated to show the required frequency of payment cardholder training, which is required every two years.

Target Date: December 31, 2020

## Basis of Audit

### Objective, Scope, & Methodology

The overall objective of this audit was to determine if internal controls over the payment card programs administered by Texas A&M University are operating as intended and in compliance with applicable laws and policies.

The audit focused on the following areas:

- Cardholder training
- Data analysis
- Reconciliation processes
- Transaction compliance

The audit period was primarily August 2019 to June 2020. Fieldwork was conducted from August 2020 to September 2020.

Our audit methodology included interviews, observation of processes, review of documentation, and testing of data using sampling as follows:

<b>Audit Objective</b>	<b>Methodology</b>
<u>Cardholder Training</u>  Determine if cardholders completed required training, had properly approved card holder agreements on file, and are current employees.	Auditors randomly selected a nonstatistical sample of 37 cardholders and reviewed supporting documentation to determine if required training was completed within the last two years, properly approved cardholder agreements were on file, and cardholders were current employees at the time of cardholder application. Supporting documentation reviewed included training records, cardholder agreements, and employment data.
<u>Data Analysis</u>	Auditors performed data analysis on the entire population of payment card transactions and cardholders to

Audit Objective	Methodology
<p>Analyze payment card data to identify potential anomalies for further research as needed.</p>	<p>identify the following subsets of data for further review:</p> <ul style="list-style-type: none"> <li>• Purchases exceeding transaction/card limits</li> <li>• Transaction/card limits equal to zero</li> <li>• Potential duplicate transactions</li> <li>• Potential split transactions</li> <li>• Even dollar purchases</li> <li>• Unusual purchasing trends</li> </ul> <p>Auditors judgmentally selected payment card transactions/cardholder data from each subset and reviewed supporting documentation and/or obtained further explanation from the client as needed to ensure the appropriateness of the payment card transactions and activities.</p>
<p><u>Reconciliation Processes</u></p> <p>Verify that payment card reconciliations were performed in compliance with requirements.</p>	<p>Auditors randomly selected a nonstatistical sample of 30 payment card transactions to determine if the transactions were properly reconciled to supporting transaction documentation.</p>
<p><u>Transaction Compliance</u></p> <p>Determine compliance with purchasing/expenditure requirements such as allowable purchases; purchases within limits; correct recording of expenses; and proper supporting documentation.</p>	<p>Auditors stratified cardholder data into twelve subpopulations to ensure testing of transactions from all A&amp;M System members were included in the population as well as cardholders, vendors, and employees with the largest number and dollar amount of transactions. Within each subpopulation a nonstatistical sample of cardholder transactions was selected using monetary unit sampling resulting in a total of 240 transactions</p>

Audit Objective	Methodology
	that were tested for compliance with purchasing/expenditure requirements.

Controls Assessment Classification

Audit areas highlighted in red in the Summary Table are considered to have significant weaknesses in internal controls. Significant weaknesses include errors, deficiencies, or conditions which result in one or more violations of internal controls, laws, A&M System policies, or member rules. These violations have a high probability for legal consequences, financial consequences, or negative impacts to the organization’s reputation. These are situations in which a CEO, provost, vice president, dean, or director need to be involved in the problem resolution.

Audit areas highlighted in yellow in the Summary Table are considered to have notable weaknesses in internal controls. Notable weaknesses include errors, deficiencies or conditions which result in minor to moderate noncompliance with internal controls, laws, A&M System policies, or member rules. These are situations which can and should be corrected at the department or supervisor level.

Audit areas highlighted in green in the Summary Table are considered to have effective internal controls.

Items that were not significant or notable were communicated to management during the course of the audit.

Criteria

Our audit was based upon standards as set forth in the following:

- Texas A&M University System Policies and Regulations
- Texas A&M University Rules and Procedures
- Texas A&M University Payment Card Guidelines
- Other sound administrative practices

The audit was conducted in conformance with the Institute of Internal Auditors’ *International Standards for the Professional Practice of Internal Auditing*.

Additionally, we conducted the audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require 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 that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. The Office of Internal Audit is independent per the GAGAS standards for internal auditors.

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