

REVIEW OF PURCHASING DEPARTMENT OPERATIONS

THE UNIVERSITY OF NEW MEXICO

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THE UNIVERSITY OF
NEW MEXICO.

Audit and Compliance Committee Members

Doug Brown, Chair
Marron Lee, Vice Chair
Rob Doughty

Audit Staff

Victor Griego, Interim Internal Audit Director
Chien-Chih Yeh, Internal Audit Manager
Gonzalo Olivas, Internal Auditor

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ABBREVIATIONS

EIN.....	Employer Identification Number
FSM.....	Finance Systems Management
FY 2018	Fiscal Year 2018 (7/1/2017 – 6/30/2018)
FY 2019	Fiscal Year 2019 (7/1/2018 – 6/30/2019)
GLBA.....	Gramm-Leach Biley Act
IA	UNM Internal Audit Department
IT/ITS.....	Information Technology
PO	Purchase Order
SOP	Standard Operating Procedure
SSN	Social Security Number
UAP	University Administrative Policies
UNM / University	University of New Mexico

EXECUTIVE SUMMARY

Purchasing is a key part of any business operation. At UNM, it is the responsibility of the Procurement Services department, which is commonly known as “Purchasing,” housed within the purview of Controller Administration. Within UNM, primary responsibility for small procurement transactions rests with the requesting department that has identified the need for goods or services with a chosen vendor, while Purchasing is responsible for larger procurement transactions. Departments select vendors to use, and Procurement Services will add the vendor to its systems and process the transaction. Procurement Services is ultimately responsible for ensuring payment is made to the vendor and works with Accounts Payable to accomplish this goal. Aside from these process, Procurement Services is also responsible for ensuring purchases comply with UNM and other policies.

An audit of Purchasing was selected for completion during the FY 2019 audit cycle as a result of the University-Wide Risk Assessment and Proposed Five-Year Audit Plan approved by the Board of Regents’ Audit and Compliance Committee in fall of 2017.

The main goals of the audit were to:

- Gain an understanding of the processes related to adding new vendors and maintaining existing vendors.
- Evaluate the processes and systems used as part of the procurement process, including verifying appropriate computer system security levels, system user access permissions, as well as maintaining the integrity of confidential information.
- Understand the processes by which changes to vendor payment information are made and verified using appropriate processes and methods.
- Review existing UNM policies, internal standard operating procedures, and any applicable state or federal laws or statutes to determine compliance with policies.
- Review payments made to employees of the Purchasing department to ensure they are appropriate, allowable, and that all relevant disclosures and reporting requirements were met.

As a result of our audit work, we noted the following:

- The process of adding a new vendor requires the submission of a Tax ID number in order to process the new vendor request. This information is required before the vendor can be added. The new vendor addition process requires this information and provides the requesting party the option of downloading a blank W-9 form they can provide to a vendor. The requesting department can then upload the form electronically into the system. Because of the nature of this process, there is a high likelihood sensitive information is being transmitted via potentially unsecure methods, mainly as email attachments.
- Internal Audit identified confidential vendor information had been submitted as part of a purchase requisition and purchase order supporting documentation. This

information should have been submitted as part of the new vendor addition request but was also submitted as part of a purchase requisition. The confidential vendor information was potentially visible to persons within UNM that had no legitimate business need to view and access this information.

- In a review of twenty changes to active vendor payment information that occurred during FY 2019, five of the changes were missing an internally-developed verification form which is intended to be used as a method of demonstrating legitimacy and thorough vetting of the change request.
- In a review of 78 randomly selected vendors that received a payment from UNM in FY 2019, 13 vendors were missing documentation regarding an inquiry into that vendor's debarred or exclusion status. The current verification system is designed in such a way that calls for infrequent inquiries into a vendor's status and, in some cases, a vendor may never be subjected to these inquiries.
- In a review of departmental policies and procedures, we noted that there was no internal guidance or policy regarding the processing of change orders. Lack of such a policy may lead to issues regarding equitable considerations and treatment of change orders.

Key Recommendations

As a result of the audit procedures completed, Internal Audit (IA) is proposing the following recommendations for improvements to the purchasing process and department operations:

- The UNM Purchasing Office should work with FSM to educate campus departments on secure methods of transmitting W-9 information between campus users and external vendors to discourage email transmission of this information.
- Purchasing and Accounts Payable should work to ensure compliance with internal departmental policy stipulating every change to vendor electronic payment information be accompanied by the appropriate internally-developed form.
- Purchasing should work on implementing a process that allows for frequent inquiries into the debarment or exclusion status of existing vendors. Additionally, this process should be implemented to perform inquiries on vendors paid for goods and services that are not paid via a Purchase Order but would not normally be subject to the existing inquiry process.
- Purchasing should develop a standard operating procedure (SOP) regarding appropriate considerations and treatment of change orders. This SOP should address different types of change orders that may be received, and address best practices when evaluating change order requests.

INTRODUCTION

BACKGROUND

The procurement process is a core function of any business entity, and at the University of New Mexico, this function is facilitated by Procurement Services, also collectively known as “Purchasing”. Procurement Services is a department at UNM under the oversight of Controller Administration. The department serves as the central purchasing authority for the University system, including the branch campuses and the Health Sciences Center (excluding clinical facilities). Procurement Services’ main objective is to facilitate departments’ acquisition of goods and services that help ensure continuity to university operations.

Departments have two methods they may use to acquire a desired product or service: P-Cards, or Purchase Orders (PO). P-Cards are intended for use on smaller, more infrequent purchases, whereas a Purchase Requisition that generates a PO is the preferred method when obtaining goods or services beyond a certain dollar-amount threshold, or for instances where a purchase is of a recurring nature, such as a service contract, or other procurement events where otherwise required by law.

Technology plays a key role in the procurement process at UNM. There are a number of computer-based systems at UNM that support the procurement process for individual departments: Chrome River, LoboMart, and Banner. Training is offered regularly by Procurement Services for campus users in order to familiarize them with the systems used, how to execute a procurement function within the systems, as well as providing a general overview of the procurement process. This training also covers requirements that must be met by both the department seeking to acquire a good or service, and by the University itself. In conjunction with Finance Systems Management (FSM), Procurement Services supports a web-based software as a service (SaaS) system (LoboMart) which is used as the origination and processing point for department purchases that call for a Purchase Requisition.

In FY 2019, Procurement Services processed 32,459 invoices for goods/services received, along with 7,280 POs, representing \$187,498,536 in transactions.

PURPOSE AND OBJECTIVES

An audit of Procurement Services was selected as part of the annual audit work plan for FY 2019. The purpose of this audit was to review business processes, determine whether adequate internal controls are in place, and whether the department is complying with University policies as well as any applicable state and federal laws regarding procurement processes.

The objectives of this audit were to:

- Determine whether policies and procedures related to the addition of a vendor into procurement systems are in place.

- Determine whether vendors that have been added into procurement systems have been appropriately added.
- Determine if adequate review of user access to key computer systems used by Purchasing staff occurs at certain intervals, and whether appropriate individuals have access to key purchasing and payment computer systems.
- Determine if confidential information regarding new vendor additions and modifications to existing vendor records is appropriately protected.
- Review internal policies regarding payments to vendors and determine if adequate controls exist over the types of payments that are made to vendors, and whether appropriate steps are taken to verify correct payment information with vendors, including any potential updates to preferred payment methods.
- Review payments made to department employees for allowability and reasonableness, and to determine if appropriate documentation and reporting requirements were met as a result of the payments made to employees.

SCOPE AND PROCEDURES PERFORMED

Our audit focused on transactions and events that occurred during FY 2018 and FY 2019, as outlined below:

- **Policy Review and Interviews:** In order to obtain an understanding of policies and procedures, IA reviewed all relevant University policies, procedures, guides, and other relevant documentation. IA also reviewed any potentially applicable Federal and State laws and regulations. Additionally, we interviewed appropriate individuals within Purchasing, Finance Systems Management (FSM) and HSC Compliance.
- **Vendor Addition & Maintenance Procedures:** IA reviewed policies and procedures related to the vendor addition and information updating process in an attempt to identify both information needed to add a vendor to purchasing systems, and to identify any potential weaknesses or vulnerabilities within this process. Within this process, IA also evaluated the current process to determine if the information collected that may contain information considered to be of a confidential nature, is afforded the appropriate level of protection throughout the information collection process. IA also tested a random sample of vendors that received a payment outside of the P-Card process during FY 2019, with a payment cut-off date of April 30, 2019, to ensure that proper procedures regarding vendor addition and maintenance were followed with these vendors.
- **Payment Method Verification:** IA reviewed steps related to the verification of an electronic payment method for vendors in an attempt to identify any potential weaknesses or vulnerabilities. IA also reviewed a listing of all vendors that had a modification to their electronic payment method during FY 2019 and selected a random sample to determine if proper procedures related to the confirmation of the requested change were followed, and if these changes were correctly and appropriately updated in relevant UNM systems.

- **Electronic System Access:** IA reviewed all Purchasing department employees to determine whether appropriate individuals had the appropriate access to critical department systems in Banner. IA also reviewed all individuals that had a job change either into, within, or out of the Purchasing department during FY 2018 and FY 2019 to determine if adequate review and, if necessary, timely removal of Banner user permissions occurs.
- **Financial Review:** IA reviewed disbursements made to employees within Purchasing during FY 2019 to determine whether they were allowable, reasonable, and whether they received the correct accounting treatments, including any disclosure of possible conflicts of interest.

OBSERVATIONS, RECOMMENDATIONS, AND RESPONSES

SAFEGUARDING CONFIDENTIAL IDENTIFYING INFORMATION

As part of the process of executing its core functions, the University collects and maintains confidential identifying information for persons and entities that have a relationship with the University. As it relates to Purchasing operations, this consists of collecting and maintaining various Tax ID numbers, which are sometimes Social Security Numbers (SSN). These numbers are utilized whenever a new vendor record is added, or an existing vendor record is updated. This information **must** be collected from each vendor, as it is utilized as part of an inquiry to determine whether a vendor is legitimate, and as part of an inquiry into that vendors' status as a potentially excluded or debarred vendor. Additionally, this information is also used to generate the appropriate reporting documentation for tax purposes at the end of the year. Under federal law, the University is obligated to collect this information from its vendors for the purpose of this required reporting.

The University also collects banking information as part of the procurement process. This information is utilized by Accounts Payable for the purpose of issuing a payment to the vendor once goods and/or services have been received by the University, and is used for vendors that are paid via ACH (Direct Deposit) or via Wire Transfers.

Transmission of Confidential Identifying Information

A vendor can provide their tax identification number in the form of a signed W-9 form. The W-9 is received by Purchasing and becomes part of the vendor record. The process of a requesting department adding a new vendor provides an option for directly uploading a copy of this information as an attachment to the new vendor addition form. This form is available electronically on a secure software as a service website. ("LoboMart"). A department may receive this copy from the prospective vendor any number of ways, including e-mail attachments in communications with the vendor, fax, or postal mail.

University Administrative Policy (UAP) 2030, "Social Security Numbers," recognizes the sensitive nature of confidential identifying information and provides guidance on how this information should be transmitted and handled by the University. Section 5 of this policy, titled "Use of SSNs," states:

- "The following guidelines must be followed by UNM employees with access to SSNs:
 - SSN's will be transmitted electronically only through secure mechanisms as determined by ITS;
 - Paper and electronic documents containing SSNs will be disposed of in a secure fashion, and;

- Student grades and other pieces of personal information will not be publicly posted or displayed using either the complete or partial SSN for identification purposes.”

UAP 2550, “Information Security,” also recognizes UNM’s responsibility to safeguard personally identifiable information. Section 2.1 of this policy, “Protected Information,” states:

- “The GLBA (Gramm-Leach-Bliley Act) Safeguards Rule mandates that the UNM Information Security Program be designed to safeguard non-public, personally identifiable financial information:
 - That is provided to the University,
 - Results from any transaction with the consumer or any service performed for the consumer (i.e. students, faculty, staff, employees, associates, donors, patients), or
 - Is otherwise obtained by the University.

“The UNM Information Security Program defines what specific data elements and information (and in what context) constitute to-be-protected non-public, personally identifiable financial information, which includes but is not limited to:

- Social security numbers,
- Credit card number, and
- Bank routing and account numbers when used in conjunction with the account owner’s name.”

UNM has adopted an “IT Standard for Data Classification.” These standards state that all UNM data must be assessed and classified according to business or economic value to the University and its security or confidentiality requirements. These classifications determine what type of safeguards need to be applied to various data. According to this standard, data such as Social Security Numbers and Tax Information are all under the “E Class”, or Encrypted level of classification. This standard defines E Class data as:

- “Any information that contains individually identifiable information that can be used to identify or be associated to an individual is considered to be Encrypted (E Class) information.”

The data classification standard goes on to mention that information such as Social Security Numbers (or any part of an SSN), Tax Information, and Banking Information, all of which can be used as part of a procurement transaction, are considered to be Encrypted (E Class) information “if maintained for any reason.”

As previously stated, there are a few ways in which a W-9 may be provided to the University. Currently, the method which ensures that no UNM-affiliated individual outside of Purchasing is

able to view this information would be for the vendor to mail their W-9 directly to Purchasing. However, this method may result in a time delay due to mail processing times. Departments and vendors may both find that this delay is not ideal and may choose to use other non-secure methods of transmission. Owing to the ease and speed of transmission, a vendor and department are able to transmit this information electronically via email attachments which can be uploaded by the department purchase requisitioner into LoboMart. Departments currently have the ability to upload new vendor information into LoboMart themselves. As a result of this transmission process, this information may live on various computing devices (either shared as part of a network, or on a local storage of an individual user) potentially on the machines of users that have no legitimate business need to keep, access, or maintain this information. Because of the nature of this process, there is an increased risk for this sensitive information to become compromised.

Email transmission of confidential information also carries its own separate security risks. Because of the nature of email transmissions, an email sent from one user to another must pass through at least one server. In the case of email communications between external parties and UNM, this traffic is passing through a minimum of two servers, and sometimes more. Email messages may not be encrypted to protect potentially sensitive data being transmitted due to the lack of functionality (an email can't be encrypted because that feature isn't available on a specific system) or due to lack of user knowledge (a user may not know how to encrypt an email prior to sending potentially sensitive documents). Additionally, email communications that pass through network systems external to the University prior to delivery to a UNM email address may not be subject to the same set of network security standards as those maintained by UNM.

The Purchasing department discourages email transmission of W-9 information by vendors and will not accept email submissions directly from any vendor. However, vendors and requesting departments are able to email this information back and forth in order to complete timely procurement transactions.

Recommendation 1

The UNM Purchasing Office should work with FSM to educate campus departments on secure methods of transmitting W-9 information between campus users and external vendors to discourage email transmission of this information.

Response from the UNM Chief Procurement Officer

Action Items
<i>Targeted Completion Date: 01/01/2020</i>
<i>Assigned to: Purchasing Manager</i>
<i>Corrective Action Planned: Purchasing agrees with the risk identified. The plan is to use multiple outreach channels to remind and educate department users on better safeguarding of W-9s that may include sensitive information (e.g. SS#) by NEVER receiving W-9 forms from vendors and individuals via email and instead use fax or US mail.</i>

Accessibility of Confidential Identifying Information

An important component of protecting confidential identifying information consists of ensuring only authorized persons have access to any information that could be used to identify individuals and entities. Confidential identifying information should only be accessible to system users that have a legitimate business need to have regular access to protected information.

During the course of the audit work, IA noted one instance where confidential personal identifying information was visible within the LoboMart system. The information consisted of signed copy of a W-9 form of a vendor, complete with name, address, and SSN for the vendor/contractor that was seeking to perform a business transaction with the University. The W-9 form was initially submitted to the LoboMart system as part of the request to add this vendor into the University accounting and purchasing systems for the purpose of establishing a Purchase Order as well as a Contract for Services for this vendor. This information was later part of both the Purchase Requisition submission, and the Purchase Order once the transaction had been approved by appropriate University officials. This information was visible within the LoboMart system, without redactions, for at least 30 days after the Purchase Order was issued.

University Administrative Policy (UAP) 2030, "Social Security Numbers," recognizes the sensitive nature of this identifying information and provides guidance on how this information should be administered by the University. Section 5 of this policy, titled "Use of SSNs," states:

- The following guidelines must be followed by UNM employees with access to SSNs:
 - SSN's will be transmitted electronically only through secure mechanisms as determined by ITS;
 - Paper and electronic documents containing SSNs will be disposed of in a secure fashion, and;

- Student grades and other pieces of personal information will not be publicly posted or displayed using either the complete or partial SSN for identification purposes.”

Recommendation 2

The UNM Chief Procurement Officer should strengthen internal control to ensure confidential identifying information is not visible in LoboMart by campus-wide department users and timely redacting confidential identifying information from areas where they may be potentially accessible to unauthorized users.

Response from the UNM Chief Procurement Officer

Action Items
<i>Targeted Completion Date: 10/01/2019</i>
<i>Assigned to: Purchasing Manager</i>
<i>Corrective Action Planned: Purchasing has implemented a standard operating procedure (SOP) for removing or redacting attachments that contain sensitive information as part of the Purchase Requisition review and Purchase Order creation process.</i>

PAYMENT METHOD VERIFICATION

Once the University has received goods and/or services from a vendor, the vendor is entitled to payment in either a paper check, or electronic funds transfer (ACH or Wire Transfer). A vendor is free to request a change to their preferred payment method at any point during their business relationship with the University. In response to high-profile fraud events surrounding the procurement cycle across the country, the University has established a formal, thorough process for verifying all changes for a vendor that chooses to receive payment electronically.

Internal policies related to Accounts Payable state that all changes to ACH information are to be validated and verified via a number of sources, including contacting the vendor directly. All changes are thoroughly documented on an internally-developed form and must be accompanied by supporting evidence verifying the legitimacy of the change request. Upon completion, this form then becomes part of the vendor record. The change verification form is intended to be used to demonstrate legitimacy and thorough vetting of the change request. Language found on the verification forms themselves also stipulate the completion of the form at every change in information, including initial enrollment in electronic payments.

Additionally, UAP 2000, “Responsibility and Accountability for University Information and Transactions,” section 3, “Core Office Approvers,” states:

- “Core Office approvers are responsible for:
 - Verifying proper transaction processing; and
 - Verifying compliance with University policies, federal and state laws and regulations, and administrative processes; and
 - Periodic review of transactions including trend analysis, internal controls, and review of departmental approval processes.

“Approvers are accountable for fulfilling the above responsibilities, exercising good judgment, and upholding ethical standards.”

In a review of twenty changes to active vendor payment information that occurred during FY 2019, we found this internally-developed verification form was not available for five electronic payment information changes.

Inclusion of this form for every change demonstrates compliance with both internal department policies as well as University policy. Additionally, completion of this form with every change request can protect the University should questions surrounding the legitimacy of a change request arise at some point after the change has occurred.

Recommendation 3

Purchasing should work to ensure consistent compliance with internal departmental policy stipulating every change to vendor electronic payment information be accompanied by the appropriate internally-developed form. Inclusion of this form with every successful change to vendor payment information may help protect the University in the event that future questions surrounding the legitimacy of the change request arise.

Response from the UNM Chief Procurement Officer

Action Items
<i>Targeted Completion Date: 10/01/2019</i>
<i>Assigned to: Purchasing Manager</i>
<i>Corrective Action Planned: The ACH Verification Form will be completed for every change entered to ensure consistent compliance with internal departmental policy is documented.</i>

VERIFICATION OF DEBARMENT AND EXCLUSION STATUS FOR VENDORS

The University receives public funding from both State and Federal sources. As a recipient of public funding, the University is obligated to ensure it is entering into transactions with external entities that have not been excluded or debarred by a state or federal entity from entering into transactions with government entities. These exclusions are typically due to fraud, abuse, mismanagement, or some other improper action that was committed by the external entity. Transacting with an external entity that has been excluded or debarred can carry significant consequences for the University. Aside from placing the University at risk for fraud and abuse, all costs associated with the excluded external entity may be found to be unallowable. If public funds were used in these transactions, the University may have to reimburse the funding entity and pay possible penalties. Additionally, in extreme cases, the recipient of public funding itself may be ineligible to receive future funding from those public funding sources for a period of time.

Guidance from federal funding agencies suggests that funding recipients exercise “due diligence” in verifying whether external entities are excluded or debarred from entering into transactions. The Code of Federal Regulations recommends verifying the debarred or exclusion status of a vendor prior to entering into a transaction with a vendor. Aside from this initial review, there may be differing standards or requirements regarding the frequency at which a vendor’s exclusion status should be verified, including transactions with vendors that might be of an extended or recurring nature, such as a service agreement.

Purchasing complies with this standard of “due diligence” by performing inquiries into the status of both prospective and existing vendors. As of FY 2019, these inquiries occur at the following intervals:

- When adding a new vendor to the list of vendors;
- When the university receives an update to an existing vendor record (e.g.: new address);
- When a Purchase Order is issued to a vendor; and
- When an existing Purchase Order with a vendor is either changed or modified.

In a random sample of 78 vendors that received a payment from UNM during FY 2019, IA noted 13 vendors that were missing an inquiry into their exclusion or debarment status:

- Five (5) of the vendors reviewed did not have evidence of an inquiry into their debarment or exclusion status logged in as part of their vendor file. These vendors did not have a change to their vendor information during FY 2019, nor did they have a new Purchase Order issued to them, or changes to a previously issued Purchase Order. It does not appear that these five vendors ever had an inquiry into their exclusion status performed by the Vendor Maintenance team.
- An additional eight (8) of the vendors reviewed did not have evidence of an inquiry into their debarment or exclusion status logged as part of their vendor file. These

vendors were paid by the University after they had directly invoiced a UNM department following the provision of a good or service.

UAP 2000, "Responsibility and Accountability for University Information and Transactions," section 3, "Core Office Approvers," states:

- "Core Office approvers are responsible for:
 - Verifying proper transaction processing; and
 - Verifying compliance with University policies, federal and state laws and regulations, and administrative processes; and
 - Periodic review of transactions including trend analysis, internal controls, and review of departmental approval processes.

"Approvers are accountable for fulfilling the above responsibilities, exercising good judgment, and upholding ethical standards."

Vendors may become debarred or excluded from entering into transactions with a government entity at any time. Purchase orders that UNM enters into with vendors contain language informing a vendor that they are obligated to inform UNM in the event that they are excluded from entering into transactions with government entities. However, a vendor may not always comply with this requirement. Additionally, purchase orders may be issued in such a way that a purchase order is considered valid for an extended period of time without being subject to either a change order or issuance of a new purchase order.

Because of this combination of factors, there exists a potential for the University to transact with an external entity that has been placed on a list of debarred or excluded entities, due to the infrequent nature of the inquiry process. This can expose the University to financial losses and penalties for non-compliance with this federal requirement.

Recommendation 4

The Purchasing Department should work on implementing a process that allows for more frequent inquiries into the debarment or exclusion status of existing vendors. Additionally, this process should be implemented to perform inquiries on vendors that are not paid via a Purchase Order and would not be subject to the existing inquiry process, yet still receive payments for goods and services provided to UNM.

Response from the UNM Chief Procurement Officer

Action Items
<i>Targeted Completion Date: 11/01/2019</i>
<i>Assigned to: Purchasing Manager</i>
<i>Corrective Action Planned: The HSC Compliance Office implemented a new process for verifying excluded or sanctioned vendors (CRC Exclusions Screening Tool.). The entire UNM Vendor file is uploaded monthly and all potential matches are closely reviewed by the HSC Compliance Officer. The first upload was submitted in April, 2019. The Vendor Maintenance group has recently been given access to the tool and are in the process of implementing for verification of all vendors receiving payment through Accounts Payable.</i>

POLICY ON PROCESSING CHANGE ORDERS

Once a purchase order has been issued by the University to a vendor for goods or services, it may be subject to a modification. This modification is known as a Change Order. Change Orders are used to modify things such as, but not limited to; amounts and quantities of a good/service to be delivered, duration of a period of performance, or scope of work to be performed. Once a change order request has been received by Purchasing from the requesting department, it is subject to review prior to approval.

During the course of our review, we learned that there is currently no written policy regarding the processing and treatment of Change Orders received by the Purchasing office.

UAP 2000, "Responsibility and Accountability for University Information and Transactions," section 3, "Core Office Approvers," states:

- "Core Office approvers are responsible for:
 - Verifying proper transaction processing; and
 - Verifying compliance with University policies, federal and state laws and regulations, and administrative processes; and
 - Periodic review of transactions including trend analysis, internal controls, and review of departmental approval processes.

"Approvers are accountable for fulfilling the above responsibilities, exercising good judgment, and upholding ethical standards."

Purchasing does review every change order request received by their department. However, development of a formal policy or document outlining best practices and considerations when dealing with a change order can help ensure every change order request receives proper treatment, as well as ensure compliance with relevant UNM and state policies, laws, rules, and regulations.

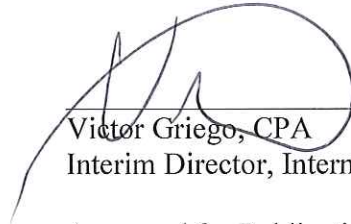
Recommendation 5

Purchasing should develop a standard operating procedure (SOP) regarding appropriate considerations and treatment of change orders. This SOP should address different types of change orders that may be received, and address some best practices when evaluating change order requests.

Response from the UNM Chief Procurement Officer

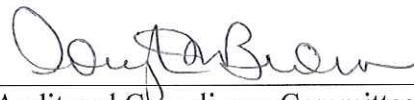
Action Items
<i>Targeted Completion Date: 10/01/2019</i>
<i>Assigned to: Purchasing Manager</i>
<i>Corrective Action Planned: Purchasing has written a Standard Operating Procedure (SOP) for processing Change Orders.</i>

APPROVALS



Victor Griego, CPA
Interim Director, Internal Audit Department

Approved for Publication



Chair, Audit and Compliance Committee