

# **AUDIT OF UNIVERSITY-WIDE INTERNATIONAL TRAVEL**

## **THE UNIVERSITY OF NEW MEXICO**

**Report 2025-04  
August 6, 2025**



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### **Audit and Compliance Committee Members**

Jack Fortner, Chair  
Christina Campos, Vice Chair  
Paul Blanchard, Member

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### **Audit Staff**

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

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## ABBREVIATIONS

AP.....	Accounts Payable
EOD.....	Engagement and Organizational Development
FSM.....	Finance Systems Management
FY24.....	Fiscal Year 2024 (July 1, 2023 – June 30, 2024)
FY25.....	Fiscal Year 2025 (July 1, 2024 – June 30, 2025)
Internal Audit.....	University of New Mexico Internal Audit Department
IA .....	University of New Mexico Internal Audit Department
IT.....	Information Technologies
P-Card.....	Purchasing Card
RPM.....	Board of Regents' Policy Manual
UAP.....	University Administrative Policy and Procedure
University.....	University of New Mexico
UNM .....	University of New Mexico

## EXECUTIVE SUMMARY

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International travel is an integral part of the overall University mission. In addition to traditional study abroad activities offered to students (either individually or as a group), faculty and staff at the University also engage in substantial international travel to support various business, academic, and research goals.

At UNM, international travel requirements are largely governed by RPM 7.7 (“Travel and Per Diem”) and UAP 4030 (“Travel”). Some international travel activities are also governed by UAP 2710 (“Education Abroad Health and Safety”). Where international travel is funded with restricted funds from an external funding agency, specific terms and conditions related to that funding would also apply.

An audit of University-wide international travel was selected for completion during the 2025 fiscal year (FY 2025). The audit reviewed international travel transactions between January 1 – December 31, 2024 (covering half of both FY 2024 and FY 2025) that were posted to international travel operating ledger accounts. The main audit objective was to determine overall compliance with policies and procedures related to international travel.

## CONCLUSIONS

Internal Audit reviewed a sample of international travel transactions across the entire University system. Internal Audit did not identify unallowable items or travel expenses that appeared excessive and unnecessary. All expenses reviewed were for a valid business purpose and were supported by invoices and other receipts from vendors. However, not all travel items reviewed had an appropriate approval from the traveler’s direct supervisor or someone with authority over the traveler. As a result, Internal Audit is making the following recommendations:

### **Key Recommendations**

1. University Controller should work with the appropriate offices on communications and/or training materials to educate relevant faculty and staff members on the need to obtain appropriate pre-approval of all university-related international travel. The Controller should also verify that future ERP systems or interfaces are configured to warn prospective travelers regarding the need for a proper travel request and pre-approval from a supervisor. In addition, documented preapprovals should be uploaded to Chrome River and be available for review.
2. The University Controller should work with the UNM Travel Group and other relevant campus stakeholders on developing an international travel registry using existing resources where all university-affiliated travel international travel should be reported to before departure, and work with the policy office on updating relevant UNM policies to enforce use of the registry.

# INTRODUCTION

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## BACKGROUND

International travel is an integral part of the overall University mission. In addition to traditional study abroad activities offered to students (either individually or as a group), faculty and staff at the University also engage in substantial international travel to support various business, academic, and research goals. International travel eases the sharing and acquiring of academic, scientific, cultural, as well as general knowledge that can enhance current projects and initiatives. Additionally, by way of UNM faculty, staff, and students traveling internationally in pursuit of academic, the overall profile and reputation of the University is enhanced and strengthened, both at home and abroad.

At UNM, international travel requirements are largely outlined in UAP 4030, with education abroad activities also being guided by UAP 2710 (“Education Abroad Health & Safety”). Where international travel is funded with restricted funds from an external funding agency, specific terms and conditions related to that funding would apply in addition to existing UAP’s and other relevant guidance.

## PURPOSE, SCOPE, AND OBJECTIVES

As part of the approved Three-Year Audit Plan approved by the Audit & Compliance Committee, an audit of University-wide international travel was selected for completion during the 2025 fiscal year (FY 2025). The audit reviewed international travel transactions between January 1 – December 31, 2024 (covering half of both FY 2024 and FY 2025) as posted to the following UNM operating ledger accounts:

- 3820 (Out Of State Travel Gen)<sup>1</sup>
- 3840 (Foreign Travel Gen)
- 38P0 (Travel Group Gen)<sup>1</sup>
- 4080 (Student Travel Gen)<sup>1</sup>
- 4681 (US Participant Foreign Travel)
- 4682 (Foreign Participant Foreign Travel)

The main purpose of the audit was to determine overall compliance with stated policies and other applicable requirements regarding international travel. Specifically, the audit aimed to determine:

- Whether all necessary approvals were obtained prior to travel taking place,
- Whether documentation was available to support both the stated business purposes, as well as the reported and claimed expenses,

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<sup>1</sup> These accounts were selected as part of the audit to determine if international travel transactions are posted to these accounts, due to their definition within the Operating Ledger Account Codes & Definitions, which is attached to this report as **Exhibit A**.

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## INTRODUCTION

- Whether the expenses themselves comply with stated policies,
- Whether the expenses appear reasonable and not excessive,
- Whether the expenses were appropriately calculated (taking into consideration any personal travel elements that may be included within an international travel event) and,
- Whether expenses and reimbursements (or elements of them) that were deemed taxable to the traveler received the appropriate taxation treatment from UNM Payroll.

## PROCEDURES

In completing this audit, Internal Audit performed the following procedures:

- Conducted inquiries with management and relevant staff members.
- Reviewed existing UAP's and other related policies covering employee travel activities.
- Developed an understanding of the overall activity from a risk perspective, as it relates to individual populations at the University (e.g.: student travel vs. faculty travel vs. staff travel vs. visiting researchers, etc.).
- Obtained population files from UNM accounting systems for sampling of travel events for testing and analysis to determine compliance with relevant UAPs and any other relevant policy or restriction,
- Consulted with the appropriate University authorities to ensure that funds used for travel expenses were from appropriate funding sources.

## OBSERVATIONS, RECOMMENDATIONS, AND RESPONSES

### INTERNATIONAL TRAVEL AT THE UNIVERSITY

International travel is an important and essential activity for The University of New Mexico. International travel is undertaken by University employees for several business reasons, including international student recruitment and retention, promoting research and collaboration amongst universities, exchanging knowledge and ideas, and enhancing and strengthening the reputation of the University, both here and abroad. International travel is also undertaken by students at the University for academic and cultural exchange activities.

In FY 2024, the University spent approximately \$2.66 million on International Travel activities. This represents an approximate 5% increase from FY 2023 (\$2.54 million) and an approximate 8% increase in comparison to FY 2019. International travel activity over the last several fiscal years is presented below.

#### Amounts Spent on International Travel Activities, FY 2019 - 2024

2024	2023	2022	2021	2020	2019
\$ 2,662,233	\$ 2,544,661	\$ 726,701	\$ 43,940	\$ 1,682,215	\$ 2,452,079

SOURCE: UNM Banner Accounting System

Fiscal Year 2023 was the first travel-restriction-free full fiscal year since FY 2019. Most international travel activities had paused during all or part of Fiscal Years 2020-2022 (either through University policies, or entry and isolation/quarantine policies for foreign countries and other destinations). While travel may be funded with restricted funding sources, most University travel - both domestic and foreign - is funded with unrestricted funds.

As the audit period itself covers one calendar year (which spans across two consecutive fiscal years), the total amount of international travel audited during the audit period was \$2,525,563. A total of 67 transactions related to international travel were selected for audit testing. This amount, and the transactions selected for testing, is distributed widely throughout the University system. The School of Medicine, the HSC Administration, and College of Arts and Sciences are the University units with the largest amounts of international travel activity. A complete breakdown of this amount, by University School, College, or Division, is presented as **Exhibit B**.

### PRE-APPROVAL OF INTERNATIONAL TRAVEL

#### Faculty & Staff Travel

Current existing University policies 4030 ("Travel") and 2710 ("Education Abroad Health & Safety") require pre-approval of international travel. The approval can be obtained from a Department Director or Chair, Dean of the employee's College or School, the Principal Investigator (for travel on restricted funds), or an appropriate Designee (this is sometimes called "The DDD Rule"). The person approving the international travel **must** have supervisory

oversight of the traveler. This approval must be received by the traveler before planning a trip and before the actual trip itself takes place. Requesting approval for, and the planning of, international travel occurs within the department itself while using UNM resources, such as P-Cards, and the assistance of personnel in one or more centralized accounting or Shared Services offices on campus.

The requisition and initial approval process of international travel primarily occurs at the individual department level. Because the approval and booking of the travel itself largely occurs at the individual department level, the approval process can vary amongst departments. Internal Audit noted that most approval processes are like each other and collect the same elements of information such as travelers, dates of travel, locations, business purposes, and other documents to support this information (also known as “the five W’s”). Additionally, while processes may vary across individual departments and units, upon incurring charges for international travel (such as with a P-Card), evidence of these approvals must be submitted alongside support for the transactions at the time of reconciliation.

#### Travel Arrangements Made with P-Card vs. the Accounts Payable Process

Most University international travelers have arrangements made and paid through University-issued P-Cards or through the expense reimbursement process. However, some instances of international travel are arranged and paid for via the Accounts Payable process (such examples generally involve transportation arrangements for international large-group travel, which usually incurs a substantial cost).

When an expense is paid with P-Cards or through the reimbursement process, the expense is normally routed through Chrome River. The Chrome River system alerts users about the “DDD Rule” as well as other relevant requirements outlined in UAP 4030: Travel. When prompted by the system, the traveler is asked to acknowledge this requirement and submit evidence of compliance with this rule (pre-approval of international travel). Travelers, and those that process transactions for them, are reminded of this requirement every time a transaction is posted to an international travel account.

Internal Audit was unable to locate these same rules, alerts, or other similar warnings posted via the LoboMart system (used for purchases made via the PO/Accounts Payable process), despite these purchases still being subject to UAPs. While these transactions are reviewed by Accounts Payable, due to the lack of alerts or other similar end-user alerts, there still exists a risk that users may present improper, unapproved, and potentially unallowable transactions for payment.

Based on testing, IA determined that UNM generally complies with policy for pre-approvals surrounding international travel. However, in a sample of international travel events during calendar year 2024, Internal Audit noted that evidence of pre-approval was not available for two (2) selected items (out of 67 total items selected for testing). Internal Audit also noted that four (4) selected pre-approvals were not uploaded to Chrome River and/or were obtained after travel was already booked.



### Recommendation 1

Internal Audit determined that the University Controller could strengthen internal controls over international travel by:

- Working with the appropriate offices to review, revise, and (if necessary), develop additional training materials and/or communications to educate relevant faculty and staff on the need to obtain the appropriate pre-approval of all University-related travel.
- Ensuring warnings regarding the need to have domestic or international travel pre-approved by a person with authority over the traveler should be configured in future University-used ERP systems or interfaces. These same warnings should also refer to UAP 2710 and 4030, as appropriate, to educate travelers and end-users on travel compliance requirements.
- Ensuring documented pre-approvals are uploaded to Chrome River and are available for review.

### Response from the UNM Controller:

Action Items
<b>Targeted Completion Date: October 1, 2026</b>
<b>Assigned to: University Controller</b>
<p><b>Corrective Action Planned:</b> <i>Pre-approval of travel is a process that occurs at the department level in advance of a trip, and not an officially required process for core accounting office review under UNM Travel Policy. Travel Policy is clear with respect to pre-approvals of foreign travel in that <u>written</u> pre-approval is only required on certain Contract &amp; Grant/restricted awards, not on foreign travel paid with unrestricted funds. Of the 67 sample items tested, Internal Audit found 2 instances of foreign travel where written pre-approval was not attached to the reimbursement report. In both cases, however, written pre-approval was not required under policy since the travel was not charged to Contract &amp; Grant/restricted awards. In both cases, pre-approval was handled at the department level, just not attached to the reimbursement report – in full compliance with UNM Travel Policy. In addition, Internal Audit found no instances where international travel had actually occurred without the department’s pre-approval, just two instances where written approval was not attached to a reimbursement report because there was no requirement to do so.</i></p> <p><i>We will evaluate existing UAP 4030 Travel policy, training materials and resources for any unclear or conflicting language available and possible improvements to the policy or process to provide evidence that pre-approval occurred.</i></p>

## **REGISTRATION OF INTERNATIONAL TRAVEL AND TRAVEL SAFETY**

### **International Travel Registration**

Currently, the University lacks a mechanism to track student and employee international travel. While there are mechanisms in place for the Global Education Office to track official student international travel, the current mechanisms only capture a fraction of the official student international travel that occurs each year. GEO is currently only able to track international travel that has been reported to their office, typically from study abroad or international student group travel. There is no such system in place for all UNM faculty or staff, nor is there a system in place to track international travel that may be undertaken independently by a UNM faculty member or graduate student as part of a sponsored project.

Because of the lack of a registry, the University is unable to rapidly determine which of its employees have traveled to a specific international destination. As a result, the University is unable to rapidly locate, communicate with, and extend support to employees who may be abroad on official University business and are experiencing an emergency.

The establishment of an international travel registry would be beneficial for the University to facilitate locating and communicating with affiliated people engaging in official University business while abroad. The information on the registry would be useful in instances where, for example, an emergency affects the travel group(s). The registry would allow for timely communication and providing support for affected parties. The establishment of an international travel registry would also facilitate compliance with relevant federal regulations on payments to/from foreign entities.

### **International Travel Safety**

Employee travel, whether domestic, out-of-state, or in a different country, is an inherently higher risk activity. Despite careful planning of all those involved in a particular trip, incidents that have a negative impact on a trip can, and sometimes do, happen. Various incidents, both naturally occurring and human-caused, can have negative impacts on international travel undertaken by UNM-affiliated people. No one can completely prepare for or prevent all the events that could have a negative impact on a UNM-sponsored trip.

Because the University system is so large, numerous people are engaging in international travel across multiple departments to multiple locations at any given time. The University currently lacks a real-time solution to inform appropriate University authorities of University employees and students that may need emergency assistance while abroad. Development of a registry would allow the University to quickly determine which employees are abroad.

## Recommendation 2

The University Controller should work with the UNM Travel Group and other relevant campus stakeholders (such as the UNM Provost and/or Executive Vice President, Health Sciences) on the development of an international travel registry. Existing University resources could be leveraged to construct this registry.

- The registry should act primarily as a centralized location where appropriate University authorities are able to determine which person(s) have traveled or will travel to a specific location on a specified date and how to contact them.
- The secondary goals of the registry should be to: facilitate overall compliance with policies, procedures, and regulations related to international travel as they may be applicable to the University community; educate faculty and staff on safety while traveling abroad; and provide resources available to them should they need assistance. To mandate compliance with the registry, existing University policies related to travel should be updated to require prospective international travelers on UNM business (regardless of how the travel is being funded) to register their travel on the registry.

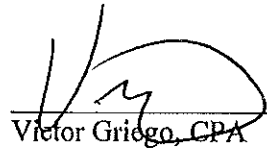
The registry should provide executive leadership with actionable data pertaining to the travelers in keeping with policy 4030 and duty of care considerations.

### Response from the University Controller:

Action Items
<b>Targeted Completion Date:</b> October 1, 2026
<b>Assigned to:</b> University Controller
<b>Corrective Action Planned:</b> <i>We propose to revise travel policy 4030 to proscribe [ed: create] a method by which travelers will be required to register their pre-approved international travel. We will form a working group to evaluate viable methods to gather and warehouse this data for rapid access to executive leadership as needed.</i>

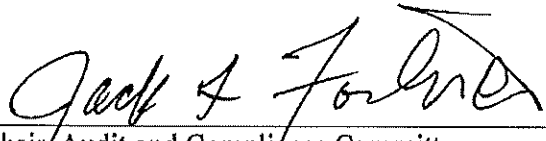
## APPROVALS

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Victor Griego, CPA  
Director, Internal Audit Department

Approved for Publication



Chair, Audit and Compliance Committee

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## EXHIBIT A: SELECTED UNM OPERATING LEDGER ACCOUNT CODES AND DEFINITIONS

The table below presents the official definitions of the operating ledger account codes that were selected as part of this audit. A complete list of all available operating ledger account codes and definitions is available from UNM Unrestricted Accounting.

Account Code	Account Name	Definition and Usage
3820	Out of State Travel Gen	Includes all of the Out of State travel expenses funded by State dollars incurred by employees while traveling on behalf of UNM. Does NOT include Athletic Department staff travel for scouting, recruiting, or team travel purposes, or employee moving or relocation expenses. Specific allowable expenses include: mileage to/from airport, vehicle rental, public transportation, fares, parking fees, lodging, meals, & other misc. travel expense.
3840	Foreign Travel Gen	Includes all of the foreign travel expenses incurred by employees while traveling on behalf of UNM. Does NOT include Athletic Department staff travel for scouting, recruiting, or team travel purposes, or employee moving or relocation expenses. Specific allowable expenses include: mileage to/from airport, vehicle rental, public transportation, fares, parking fees, lodging, meals, & other misc. travel expense.
38P0	Travel Group Gen	Includes all Team Travel and Student/Teacher Group travel such as transportation, lodging, meal expense.
4080	Student Travel Gen	Includes travel expenses specifically subsidized by funding agency. May include travel to a conference site. Does not apply to athletic grant-in-aid.
4681	U.S. Participant – Foreign Travel	Foreign Travel for U.S. participants in sponsored projects
4682	Foreign Participant – Foreign Travel	Foreign Travel for foreign participants in sponsored projects.

## EXHIBIT B: INTERNATIONAL TRAVEL EXPENSES DURING AUDIT PERIOD, BY SCHOOL, COLLEGE, OR DIVISION

The table below presents the amounts spent on international travel activities as identified by Internal Audit.

<b>School, College, or Division</b>	<b>Amount</b>
College of Arts & Sciences	\$ 645,414
School of Medicine	\$ 397,900
HSC Administration	\$ 340,794
Interdisciplinary Centers and Institutes*	\$ 276,330
School of Engineering	\$ 203,864
College of Fine Arts	\$ 171,766
Anderson School of Management	\$ 81,808
College of Pharmacy	\$ 79,135
Honors College	\$ 44,293
College of Education & Human Science	\$ 42,494
College of Nursing	\$ 40,762
School of Architecture and Planning	\$ 36,150
College of University Libraries and Learning Science	\$ 36,051
School of Law	\$ 33,798
Branch Campuses	\$ 25,152
Office of the Provost	\$ 18,224
Athletics	\$ 14,098
University Administration	\$ 12,764
School of Public Administration	\$ 10,391
Student Services & Support Centers	\$ 6,139
<b>TOTAL FOR AUDIT PERIOD</b>	<b>\$ 2,517,329</b>

SOURCE: UNM Banner Accounting System

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\* As described above, Interdisciplinary Centers and Institutes are University divisions that draw financial and non-financial resources from across multiple university departments, schools, colleges, or divisions to achieve common goals and objectives.