

UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT

LONG - RANGE INTERNAL AUDIT PLAN
and
RISK ANALYSIS

Fiscal Years 2018 - 2020




UNIVERSITY OF HOUSTON SYSTEM

Internal Auditing Department
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MEMORANDUM

TO: Mr. Roger Welder
Chair, Audit and Compliance Committee

Dr. Renu Khator
Chancellor/President, UHS/UH

FROM: Don F. Guyton 
Chief Audit Executive

DATE: August 8, 2017

SUBJ: Long-Range Internal Audit Plan - Fiscal Years 2018-2020

Attached for your review and approval is the UHS Internal Auditing Department Long-Range Internal Audit Plan for Fiscal Years 2018-2020 (Audit Plan). The Audit Plan has been prepared to meet the requirements of the Board of Regents directives and the Texas Internal Auditing Act (Texas Government Code, Chapter 2102), as amended. The Texas Internal Auditing Act requires the Board of Regents to approve the Audit Plan and periodically review the resources dedicated to the Internal Audit program and determine if adequate resources exist to ensure that risks identified in the annual risk assessment are adequately covered within a reasonable time frame. The Internal Audit resources are described in Section 2 of the Audit Plan, and the risk assessment is included in Section 8 of the Audit Plan. Risk assessment techniques were employed to identify auditable areas and to ensure that the accounting systems and controls, the administrative systems and controls, and other major systems and controls are reviewed on a periodic basis. Coverage of key departments and functions at planned intervals has been designed into the plan to assure that no significant auditable area has been overlooked.

Each auditable area has been evaluated as to its risks and other functions which might determine the urgency and frequency for performing an audit. In addition to an analytical review of all significant financial data for each campus, the risk evaluation and scheduling process included requests for input from all campus presidents, fiscal officers, and other key personnel. Once the risk assessment was completed, each auditable area was included in the audit schedule for the next three fiscal years or later.

Included in Section 5 of the Audit Plan is a listing of brief audit objectives for each auditable area. These objectives relate to overall internal controls, efficiency of operations and compliance with laws and regulations, and Board of Regents and/or management policies and procedures.

Recommendation:

The Audit Plan should be flexible and periodically adjusted to adapt to changes in the audit environment. These changes include new or revised laws or regulations and changes in existing operations or activity levels. The Audit and Compliance Committee should approve these periodic changes to the Audit Plan. I recommend that the Board of Regents approve the attached Audit Plan, including the Internal Audit Resources, and delegate approval for periodic changes to the Audit Plan to the Audit and Compliance Committee.

DFG:rh
Attachment

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT**

**LONG-RANGE INTERNAL AUDIT PLAN
FY 2018-2020**

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Executive Summary

Section 1

University of Houston System
Annual Long-Range Internal Audit Plan, FY 2018-2020

Executive Summary

Background: The Texas Government Code, Board of Regents Audit and Compliance Committee Charter, and Board of Regents Audit Policy require the Internal Auditing Department to prepare a risk based audit plan and present it to the Board of Regents for approval. The methodology we use in preparing this analysis consists of the following phases: (1) identification of auditable areas, (2) input from management, and (3) a risk analysis. Matters that we consider in establishing audit work schedule priorities include (a) the date and results of the last audit; (b) financial exposure; (c) potential loss and risk; (d) requests by management; (e) major changes in operations, programs, systems, and controls; and (f) opportunities to achieve operating benefits. During the risk analysis, we assign numerical risk factors depending upon the following: (1) reason for the audit, (2) administrative oversight, and (3) date last audited.

Identification of Auditable Areas: Auditable areas can be categorized in each of the following categories:

1. Annual Assistance to External Auditors

- State Auditor’s Office (SAO): Projects included in the SAO’s annual audit plan and special projects upon request
- External CPA firms: Audits of Houston Public Media, Endowment Fund, Athletics, Charter School, Cancer Prevention and Research Institute of Texas grants, and SACS accreditation reviews
- Other State/Federal/External Sponsor Auditors

2. Annual Activities/Mandates

- Follow-up activity required by the Institute of Internal Auditors (IIA) Standards
- Chancellor/Board of Regents Travel and Entertainment reimbursements requested by Board of Regents/Chancellor
- Special projects and police investigations required by institutional policy and IIA Standards
- Texas Higher Education Coordinating Board: Facilities Audit (5 year cycle)
- NCAA Rules-Compliance and football attendance audits required by NCAA rules
- Construction: Construction procurement process, new construction (outsourced)
- Contracts greater than \$1 million requiring Board of Regents’ approval
- Board of Regents Annual Procurement Report
- Contract Administration

3. Departmental Reviews: These compliance reviews test 12 different areas of compliance for system and campus policies. These reviews are conducted every 5 years for all departments within the system. Many of the policies tested are directly related to internal controls. See Attachment A for a listing of all departmental reviews by college/division together with pertinent data on each college/division.

4. Functional Reviews: These engagements are operational reviews for efficiency/effectiveness and are conducted for all divisions and service organizations within the system.

5. **Information Technology Reviews:** The security reviews are required by Texas Administrative Code, and various other information technology areas are addressed based on risk.

Resource Allocation: The Internal Audit Resources allocated to each of these areas for fiscal years FY 2018-2020 are as follows:

	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>
Mandatory	6,200	6,000	6,000
High Priority	5,313	4,700	5,600
Other	3,740	4,553	3,653
	<hr/>		
Total Hours	15,253	15,253	15,253
	<hr/>		

Departmental Resources: The Texas Internal Auditing Act requires the Board of Regents to approve the Audit Plan and periodically review the resources dedicated to the Internal Audit program and determine if adequate resources exist to ensure that risks identified in the annual risk assessment are adequately covered within a reasonable time frame. The Internal Audit Team is comprised of a Chief Audit Executive, Executive Director, Manager, three Senior Auditors, Information Technology Auditor, five Staff Auditors, an Executive Administrative Assistant and an Administrative Assistant. The estimated FY 2018 salary budget is \$1,297,253 and the estimated M&O budget is \$103,686. This FY 2018 M&O budget has been reduced as explained below.

The FY 2018 Budget Planning Guide required all administrative units in UHS/UH to submit 3.5% budget reductions. This resulted in a reduction of \$48,853 to the Internal Auditing Department M&O budget, which included \$100,000 for co-sourced information technology audits. As a result, we will fund a portion of our co-sourced information technology audits from fund balance. We also requested and received funding for the vacant Administrative Assistant position and other recurring funding items of \$53,980. In our opinion, the resources dedicated to the Internal Auditing program are adequate as long as we have sufficient fund balance to fund the co-sourced information technology audits. We will request funding for co-sourced information technology audits to be reinstated in FY 2019.

Input from Management: A series of meetings are scheduled with key management personnel throughout the system and with the Chair of the Audit and Compliance Committee to identify sensitive or high exposure areas and to identify high risk functions, information technology, and compliance areas that are hot topics in the higher education industry that should be scheduled for review. Comments are also requested on the Internal Audit Plan and Risk Analysis from all Audit and Compliance Committee members at the August Audit and Compliance Committee meeting. See Attachment B for a schedule of these meetings.

Risk Analysis: The risk analysis is used to develop an audit plan for performing audit projects in risk areas over a specified time to minimize the risk of losses to the University; to prioritize audit projects by the level of risk; to use our audit staff and time in an effective and efficient manner; and to determine the nature, timing, and extent of audit steps and procedures in direct relation to the amount and nature of the risk.

After performing the preliminary risk assessment, the following areas received the highest risk rank (25-20). All of these areas are scheduled for review during FY 2018-2020.

<u>Scheduled</u>	<u>Unscheduled</u>
Accounts Payable (FY 2019) Budgeting (FY 2018) Enrollment Management (FY 2020) Property Management (FY 2019) Purchasing (FY 2018)	

Note: A separate information technology risk assessment has been prepared and these audits have been prioritized and scheduled as explained in the Audit Coverage Matrix in the last section of this document (p. 8-3-7).

Conclusion: The Long Range Internal Audit Plan and Risk Analysis help provide the Audit and Compliance Committee with assurance that it is providing the necessary oversight over the quality and integrity of the accounting, financial reporting practices, system of internal controls, institutional management practices, and the direction of the internal auditing function.

ATTACHMENT A

**AUDIT COVERAGE MATRIX
DEPARTMENTAL REVIEWS**

University	College/Division Name	FY 2017 BUDGET			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
		Operations Expenditures	Restricted Expenditures	FTEs					
UH	Academic Affairs/Provost	61,307,907	1,674,951	223				X	
UH	Administration & Finance	122,165,836	21,891,249	1,305		X			
UH	Gerald D. Hines College of Arch. and Des.	5,952,940	650,637	56			X		
UH	Kathrine G. McGovern College of the Arts	13,963,978	7,759,097	233		X			
UH	Athletics	39,072,677	6,393,353	171			X		
UH	C.T. Bauer College of Business	44,796,318	9,730,940	385	X				
UH	Chancellor/President	2,917,517	94,973	21			X		
UH	College of Education	14,948,876	5,551,772	294				X	
UH	Cullen College of Engineering	35,584,576	29,021,792	495	X				
UH	Graduate College of Social Work	4,623,436	2,549,242	82				X	
UH	Honors College	4,605,996	716,560	57		X			
UH	Conrad N. Hilton College of Hotel & Rest. Mgmt.	13,921,750	3,022,883	108				X	
UH	Law Center	24,691,019	1,819,693	297		X			
UH	College of Liberal Arts & Social Sciences	58,499,419	14,076,303	965		X			
UH	University of Houston Libraries	19,677,654	325,138	119	X				
UH	College of Natural Sciences & Mathematics	54,924,013	36,630,486	524	X				
UH	School of Nursing	3,531,402	0	23				X	
UH	College of Optometry	22,230,550	7,645,447	183			X		
UH	College of Pharmacy	13,390,452	3,721,437	146		X			
UH	Research	57,406,713	8,436,004	286	X				
UH	Student Affairs & Enrollment Services	132,139,420	86,554,874	658		X			
UH	College of Technology	15,463,019	2,209,010	189	X				
UH	University Advancement	14,640,220	332,489	130				X	
UH	University Marketing, Comm. & Media	5,123,654	0	44				X	
		785,579,342	250,808,330	6,991					
UHCL	Administration & Finance	17,127,008	5,000	196			X		
UHCL	Business	11,756,769	3,820	145			X		
UHCL	Education	7,347,470	893,073	113				X	
UHCL	Human Sciences & Humanities	11,638,220	782,369	210			X		
UHCL	President's Office	2,848,363	21,825	32				X	
UHCL	Provost's Office	36,609,357	13,531,732	440				X	
UHCL	Science and Engineering	11,962,017	861,106	185			X		
		99,289,204	16,098,925	1,321					
UHD	Academic & Student Affairs	33,199,331	37,104,472	290				X	
UHD	Administration & Finance	30,310,615	0	274				X	
UHD	Advancement & External Relations	2,910,019	0	18				X	
UHD	Business	16,854,123	476,374	199		X			
UHD	Employment Svc & Operations	1,497,743	0	17				X	
UHD	Humanities & Social Sciences	13,599,939	62,666	260	X				
UHD	President's Office	1,190,509	6,004	6				X	
UHD	Public Service	7,192,635	1,206,789	107	X				
UHD	Sciences & Technology	10,321,963	634,925	173		X			
UHD	University College	4,088,479	1,551,561	75				X	
		121,165,356	41,042,791	1,420					
UHV	Administration & Finance	7,747,209	0	89			X		
UHV	Arts & Sciences	5,838,687	16,867	89				X	
UHV	Business Administration	7,340,742	310,008	76				X	
UHV	Education	3,933,927	456,946	52				X	
UHV	Student Affairs	4,323,242	86,928	37			X		
UHV	President's Office	4,113,529	61,711	39				X	
UHV	Provost & Enrollment Management	8,027,500	7,397,867	100			X		
UHV	University Advancement & External Rel.	509,084	0	6				X	
		41,833,920	8,330,327	488					

ATTACHMENT B

SCHEDULED MEETINGS WITH MANAGEMENT

BOR Audit and Compliance Committee

Roger Welder

UHS/UH Chancellor/President

Renu Khator
Michael Johnson

UHS/UH Administration & Finance

Jim McShan
Raymond Bartlett
Emily Messa

General Counsel

Dona Cornell

UH Provost/Academic Affairs

Paula Short
Sabrina Hassumani

UH Research

Ramanan Krishnamoorti
Cris Milligan
Pam Muscarello
Mary Ann Ottinger
Kirstin Rochford
Beverly Rymer

UH Student Affairs

Richard Walker
Mara Affre
Devi Bala
Keith Kowalka
Dan Maxwell
William Munson
Floyd Robinson
Don Yackley

UHCL Senior Management

William Staples
Glen Houston
Jean Carr
Usha Mathew

UHD Senior Management

Juan Sanchez Munoz
Ed Hugetz
David Bradley
Tomikia LeGrande
Ivonne Montalbano
Johanna Wolfe
Elaine Pearson
Stefany Records

UHV Senior Management

Raymond V. Morgan
David Cockrum
Wayne Beran
Jay Lambert
Val Walden

UH Administration & Finance

Raymond Bartlett
Devi Bala
Barbara Duarte
David Ellis
Mike Glisson
Neil Hart
Karin Livingston
Joan Nelson
David Oliver

UHS/UH Information Technology

Dennis Fouty

Summary of Effort (Hour Assumptions)

Section 2

**University of Houston System
Internal Auditing Department**

**Long-Range Internal Audit Plan
Summary of Effort (Hours)**

<u>Activity</u>	<u>Fiscal Year</u>		
	<u>2018</u>	<u>2019</u>	<u>2020</u>
Mandatory	6,200	6,000	6,000
High Priority	5,313	4,700	5,600
Other	<u>3,740</u>	<u>4,553</u>	<u>3,653</u>
Total Direct Audit Hours	<u><u>15,253</u></u>	<u><u>15,253</u></u>	<u><u>15,253</u></u>

**University of Houston System
Internal Auditing Department**

**Long-Range Internal Audit Plan
Effort (Hour Assumptions)**

<u>Available Effort</u>	<u>Chief Audit Executive</u>	<u>Director</u>	<u>Manager</u>	<u>Senior Auditor</u>	<u>Information Technology Auditor</u>	<u>Staff</u>
Vacations	120	120	96	96	120	96
Holidays (14 days)	112	112	112	112	112	112
Sick Leave	40	40	40	60	96	40
Professional Training	60	60	60	60	60	60
In-house Training	40	40	40	20	20	20
Professional Organizations	40	40	20	16	16	16
Indirect Audit Hours: Administrative	1,084	784	500	184	80	40
Direct Audit Hours	<u>584</u>	<u>884</u>	<u>1,212</u>	<u>1,532</u>	<u>1,576</u>	<u>1,696</u>
Total Hours Available	<u>2,080</u>	<u>2,080</u>	<u>2,080</u>	<u>2,080</u>	<u>2,080</u>	<u>2,080</u>
 <u>Allocable Direct Audit Hours</u>						
Direct Audit Hours By Position	584	884	1,212	1,532	1,576	1,696
Staff Size By Position	1	1	1	3	1	5
Employee Turnover/Attrition	-	-	-	0.25	-	1.0
Available Staff Size	<u>1.0</u>	<u>1.0</u>	<u>1.00</u>	<u>2.75</u>	<u>1.0</u>	<u>4.0</u>
Subtotal	<u>584</u>	<u>884</u>	<u>1,212</u>	<u>4,213</u>	<u>1,576</u>	<u>6,784</u>
Total Direct Audit Hours						<u>15,253</u>

**University of Houston System
Internal Auditing Department**

**Long-Range Internal Audit Plan
Departmental Resources**

The Texas Internal Auditing Act requires the Board of Regents to approve the Audit Plan and periodically review the resources dedicated to the Internal Audit program and determine if adequate resources exist to ensure that risks identified in the annual risk assessment are adequately covered within a reasonable time frame.

The FY 2018 Budget Planning Guide required all administrative units in UHS/UH to submit 3.5% budget reductions. This resulted in a reduction of \$48,853 to the Internal Auditing Department M&O budget, which included \$100,000 for co-sourced information technology audits. As a result, we will fund a portion of our co-sourced information technology audits from fund balance. We also requested and received funding for the vacant Administrative Assistant position and other recurring funding items of \$53,980. In our opinion, the resources dedicated to the Internal Auditing program are adequate as long as we have sufficient fund balance to fund the co-sourced information technology audits. We will request funding for co-sourced information technology audits to be reinstated in FY 2019.

FY 2017 Departmental Resources:

- Personnel: Chief Audit Executive, Executive Director, Manager, three Audit Seniors, Information Technology Auditor, five Staff Auditors, and an Executive Administrative Assistant
 - Salary Budget: \$1,243,273
 - M&O Budget: \$152,539 (including \$100,000 of funding for co-sourced information technology audits)

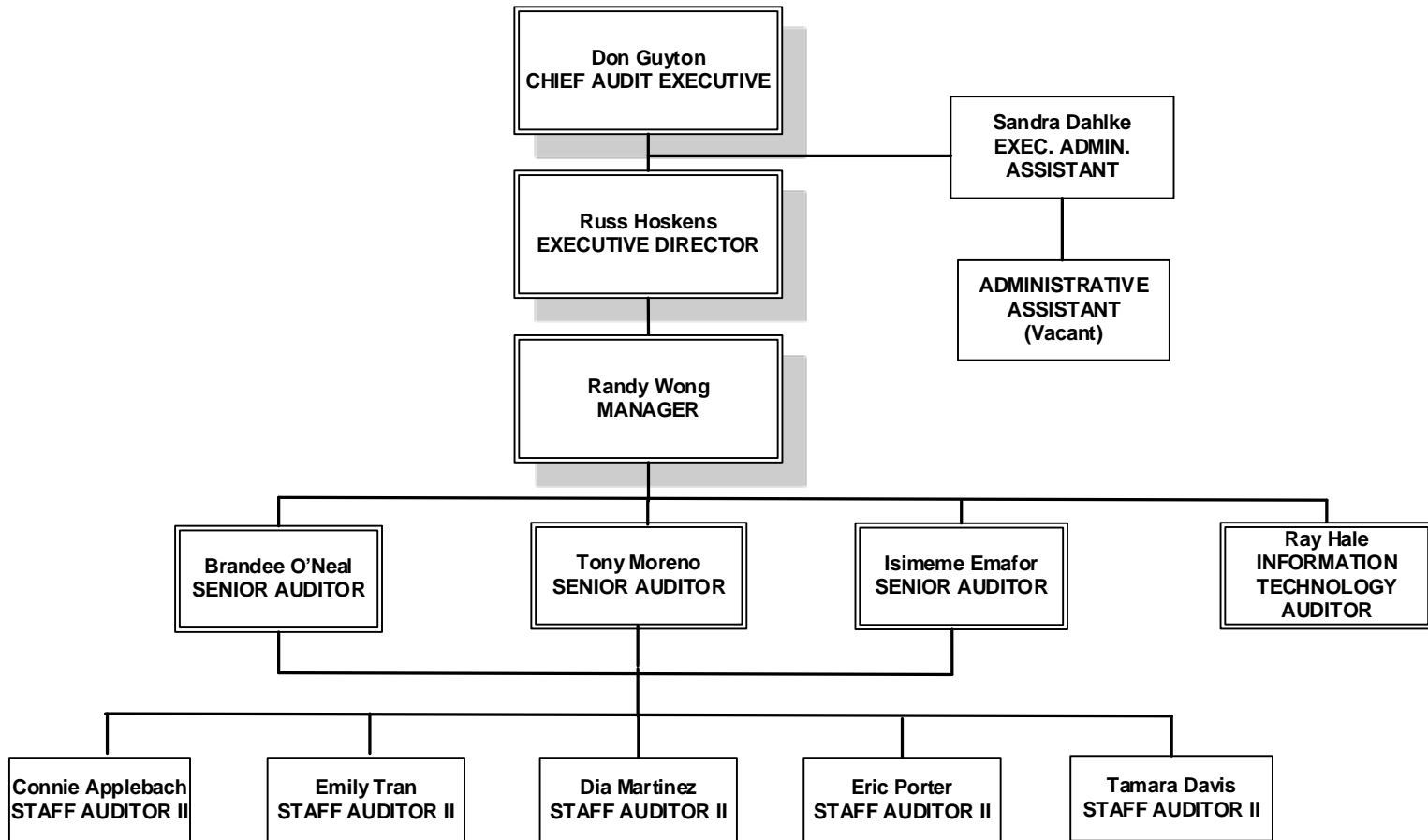
Estimated FY 2018 Departmental Resources:

- Personnel: Chief Audit Executive, Executive Director, Manager, three Audit Seniors, Information Technology Auditor, five Staff Auditors, Executive Administrative Assistant, and an Administrative Assistant
 - Salary Budget: \$1,297,253
 - M&O Budget: \$103,686

Organization Chart:

The departmental organization chart is attached.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING
ORGANIZATION CHART**



Audit Team

Section 3

**University of Houston System
Internal Auditing Department**

Internal Audit Team

Don F. Guyton, C.P.A., Chief Audit Executive, began working in the UHS Internal Auditing Department in his current position on October 1, 1987. Other experience includes: five years of Big Four public accounting experience, three years of controller experience in industry, and three years of experience as a commissioned officer in the U.S. Army. He received a M.B.A. degree from the University of New Orleans where he was a member of Beta Gamma Sigma. He is a member of the American Institute of Certified Public Accountants (AICPA), Texas Society of Certified Public Accountants (TSCPA), and the Institute of Internal Auditors (IIA). He is a past president of the Texas Association of College and University Auditors (TACUA).

Russell G. Hoskens, C.P.A., C.I.A., C.F.E., C.I.S.A., Executive Director, began working in the UHS Internal Auditing Department in his current position on June 30, 1997. Other experience includes: eleven years of internal audit experience, including two years as an audit manager at the University of Texas Medical Branch at Galveston. He received a M.B.A. degree (concentration in Internal Auditing) from Louisiana State University. He is a member of the AICPA, the TSCPA, the IIA, the Association of Certified Fraud Examiners (ACFE), and the Information Systems Audit and Control Association (ISACA). He is also a past president of the TACUA.

Randy Wong, C.I.A., Manager, began working in the UHS Internal Auditing Department on July 3, 2017. Other experience includes thirteen years of internal and external audit experience, including two years of Big Four public accounting experience. He is a member of the IIA.

Tony Moreno, C.F.E., C.I.C.A, Senior Auditor, began working in the UHS Internal Auditing Department on October 10, 2005. Other experience includes nine years of internal audit experience and ten years of banking experience. He received B.S. degrees in Economics and Anthropology from the University of Houston. He is a member of the IIA and the ACFE.

Brandee O’Neal, C.I.A., Senior Auditor, began working in the UHS Internal Auditing Department on July 11, 2011. Other experience includes ten years of internal audit and accounting experience at the Texas Department of Criminal Justice. She received a M.B.A. degree from Sam Houston State University. She is a member of the IIA.

Isimeme Emafor, C.P.A, Senior Auditor, began working in the UHS Internal Auditing Department on October 7, 2013. Other experience includes three years as a financial examiner and three years of banking experience. She received a B.S. degree in Biology from the University of Houston and a M.B.A. degree from DePaul University. She is a member of the IIA.

Ray Hale, C.I.S.A, Information Technology Auditor, began working in the UHS Internal Auditing Department on November 15, 2010. Other experience includes eighteen years of internal audit experience, including ten years of information technology experience. He received a M.B.A. degree from Webster University. He is a member of the IIA and ISACA.

**University of Houston System
Internal Auditing Department**

Internal Audit Team

Dia Mobe, Staff Auditor II, began working in the UHS Internal Auditing Department on February 18, 2013. Other experience includes two years of Medicare auditing. She received a B.B.A. degree in Accounting from the University of Texas at San Antonio. She is a member of the IIA.

Eric Porter, Staff Auditor II, began working in the UHS Internal Auditing Department on February 17, 2014. Other experience includes two years of internal auditing experience at the Texas Department of Criminal Justice and twenty years of experience in the transportation, real estate, and energy industries. He received a B.B.A. degree in Finance, M.B.A. degree, and a M.S. degree in Accounting from the University of Houston. He is a member of the IIA.

Emily Tran, Staff Auditor II, began working in the UHS Internal Auditing Department on December 14, 2015. Other experience includes fourteen years of compliance audit/analyst experience in the insurance industry. She received a B.B.A. in Marketing from the University of Houston-Downtown. She is a member of the IIA.

Tamara Davis, Staff Auditor II, began working in the UHS Internal Auditing Department on January 25, 2016. Other experience includes nine years as a financial examiner. She received a B.B.S. from the University of Houston-Downtown. She is a member of the IIA.

Connie Applebach, Staff Auditor II, began working in the UHS Internal Auditing Department on January 9, 2017. Other experience includes ten years previous experience with the UHS Internal Auditing Department and two years with the Texas A&M University System Internal Auditing Department. She received a B.B.A degree in Accounting from Lamar University. She is a member of the IIA.

Sandra Dahlke, C.A.P., Executive Administrative Assistant, began working in the UHS Internal Auditing Department on July 9, 2012. Other experience includes: over 40 years of administrative professional experience, including experience at the UH Law Center, a K-12 private school, and a global engineering and construction firm. She is a Certified Administrative Professional (CAP).

Vacant Position – Administrative Assistant.

Professional Certifications:

C.P.A. – Certified Public Accountant

C.I.A. – Certified Internal Auditor

C.A.P. – Certified Administrative Professional

C.I.S.A. – Certified Information Systems Auditor

C.I.C.A. – Certified Internal Control Auditor

C.F.E. – Certified Fraud Examiner

Auditable Areas / Audit Activities

Section 4

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020**

**AUDITABLE AREAS
ANNUAL ASSISTANCE/MANDATES & SYSTEM-WIDE AUDITS**

ANNUAL ASSISTANCE / MANDATES

Annual External Audits - Liaison

- Athletics – NCAA
- Cancer Prevention and Research Institute of Texas Grants
- Charter School
- Endowments
- Houston Public Media
- Regional Accreditation Reviews (SACS)

Athletics

- Football Attendance Audit
- NCAA Rules-Compliance

Contract Administration

Follow-up Audit Procedures

Special Projects

- Annual Audit Plan/Risk Analysis
- Annual Internal Audit Activity Report
- Annual Procurement Report
- Construction: Construction Procurement Process and New Construction (Outsourced)
- Contracts greater than \$1 million requiring Board of Regents' Approval
- Internal Audit Quality Assurance
- Management Requests
- Police Investigations

State Auditor's Office - Liaison

- State-wide and Other Audits

Texas Higher Education Coordinating Board

- Facilities Audits

Travel Expenditures

- Board of Regents' Travel & Entertainment
- Chancellor/President's Travel & Entertainment

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020**

**AUDITABLE AREAS
ANNUAL ASSISTANCE/MANDATES & SYSTEM-WIDE AUDITS**

SYSTEM-WIDE AUDITABLE AREAS

Academic Fees	Enrollment Services
Accounts Payable	Admissions
Athletics	Financial Aid
Auxiliary Contract Administration	Registrar
- Bookstore	Campus Solutions Services
- Food Service	
- Licensing/Trademark	Procurement
- Maintenance, Repair, and Ops. Inv.	Procurement Cards/Travel Cards
- Pouring Rights	Purchasing
- Temporary Services	Contract Administration
Budgeting	
Campus Card	Research
College / Division Departmental Reviews	Business Operations
Continuing Education	Center for Innovation and Partnerships
Endowments	Contracts & Grants Administration
Facilities Management	Intellectual Property Management
Facilities Planning & Construction	Research Centers and Institutes
Financial Reporting	- Advanced Manufacturing Institute
Formula Funding	- Center for Advanced Computing & Data Systems
General Accounting	- Health Research Institute
Human Resources	- Texas Center for Superconductivity
Information Technology	- Texas Inst. For Measurement, Evaluation, and Statistics
Institutional Compliance Programs	- Texas Obesity Research Center
Investment Management	Research Information Center
Library	Research Oversight Committees
Parking	Time and Effort Reporting
Payroll	
Police Departments	Student Housing
Property Management (Fixed Assets)	
Real Estate Services	Student Services
Student Accounting & Receivables	Campus Recreation
Support Organizations	Childcare
Travel and Entertainment Expenditures	Health Center
University Advancement	Student Center
	Veterans Services
College Operations	
Hilton Hotel	
Optometry Clinic	
Small Business Development Center	
NSM Research Stores	

Audit Objectives

Section 5

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020**

AUDIT OBJECTIVES

ANNUAL ASSISTANCE / MANDATES:

Annual External Audits (Athletics – NCAA, Endowments, Houston Public Media, Charter School, Cancer Prevention and Research Institute of Texas Grants, and Regional Accreditation Reviews (SACS))

To provide assistance, as requested, to external auditors to expedite the audit and reduce audit costs to the university.

Annual Procurement Report

To review the Annual Procurement Report to help ensure that the report preparation methodology appears to be reasonable and the report satisfies the Board of Regents annual reporting requirement for procurement activity.

Athletics – Football Attendance Audit

To verify attendance at football games to comply with NCAA legislation.

Athletics – NCAA Rules-Compliance

To determine the adequacy of the Athletic Department's NCAA Rules-Compliance Program.

Board of Regents' Travel & Entertainment

To determine whether expenditures for travel and entertainment for the members of the Board of Regents were appropriately documented and allowable under university/Board of Regents policies.

Chancellor/President's Travel & Entertainment

To determine whether expenditures for travel and entertainment for the Chancellor/President were appropriately documented and allowable under university/Board of Regents policies.

Construction Procurement Process

To determine whether UHS is complying with its policies and procedures and the Texas Education Code in selecting its contractors for its major construction projects.

Contract Administration

To determine whether UHS is complying with state rules and regulations regarding the administration of contracts.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020**

AUDIT OBJECTIVES

Contracts Greater Than \$1 million Requiring Board of Regents' Approval

To determine whether UHS is complying with its policies and procedures and other statutes and regulations in awarding revenue or expenditure contracts greater than \$1 million.

Follow-up Reviews

To determine whether appropriate action is taken on reported audit findings.

Special Projects

Annual Audit Plan/Risk Analysis

Annual analysis to determine the university's areas of risk and scheduling audits of these areas with the resources available to the Internal Auditing Department.

Annual Internal Audit Activity Report

Annual activity report provides a summary of internal audit activities performed during the fiscal year, including explanations for significant deviation from the approved audit plan.

Internal Audit Quality Assurance

Procedures performed to ensure that the Internal Auditing Department complies with The International Standards for the Professional Practice of Internal Auditing as promulgated by the Institute of Internal Auditors.

Management Requests

Projects requested by management that arise due to events within the university. Provide auditing expertise in review of systems and procedures and provide recommendations for improvements to internal controls.

Police Investigations

Projects assigned by the UH-System Chancellor or Board of Regents or that arise due to unexpected events within the university. Provide auditing expertise in review of systems and procedures and provide recommendations for improvements to internal controls related to police investigations such as theft or other fraud.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020**

AUDIT OBJECTIVES

State Auditor's Office

Liaison – State-wide and Other Audits

Provide assistance to the State Auditor's Office to expedite the audit.

Texas Higher Education Coordinating Board

Facilities Audits

To determine accurate reporting of space and space needs, including confirming the following: 1) data reported in the institution's Facilities Inventory, 2) construction projects have received the necessary approvals, and 3) cost, funding, and space for all completed projects.

SYSTEM-WIDE AUDITABLE AREAS:

Academic Fees

To determine whether procedures help ensure academic fees are properly recorded and expended appropriately and are in compliance with state laws and regulations.

Accounts Payable

To determine whether the accounts payable system has adequate internal controls to provide assurance that only bona fide university expenditures are paid, there is adequate documentation and proper approvals. To ascertain that procedures ensure accurate recording and reporting of liabilities.

Athletics

To determine that there are adequate internal controls to help ensure that departmental resources are being effectively and efficiently utilized and the department's activities comply with statutes, regulations, and university policies.

Auxiliary Contract Administration

To determine whether all executed contracts are in accordance with university policies and that monitoring procedures are in place to help ensure compliance with contract obligations.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020**

AUDIT OBJECTIVES

Budgeting

To determine whether budget activities were being performed under an adequate system of internal controls to assure the reliability and integrity of the university's budgetary data.

Campus Card

To determine whether there are adequate internal controls to help ensure that funds on the campus card are accounted for appropriately.

College Operations

To determine whether there are adequate internal controls to help ensure that departmental resources are being effectively and efficiently utilized and the department's activities comply with statutes, regulations, and university policies.

Continuing Education

To determine whether there are adequate internal controls to help ensure that departmental resources are being effectively and efficiently utilized and the department's activities comply with statutes, regulations, and university policies.

Departmental Reviews

To determine whether departments are conducting financial and administrative activities in compliance with university policies.

Enrollment Services

To determine whether the admissions and registration process is effective and efficient and meets the students' and institution's needs.

Endowments

To determine whether endowment income was expended in accordance with the terms of the endowment agreement.

Facilities Management

To determine whether there are adequate internal controls to help ensure that departmental and university resources are being effectively and efficiently utilized and activities comply with statutes, regulations, and university policies.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020**

AUDIT OBJECTIVES

Facilities Planning & Construction

To determine whether there are adequate internal controls to help ensure that departmental and university resources for major and minor construction projects are being effectively and efficiently utilized and activities comply with statutes, regulations, and university policies.

Financial Aid

To determine whether the university is in compliance with federal and state regulations and university policy.

Financial Reporting

To determine whether activities are performed under an adequate system of internal controls to help ensure the reliability and integrity of the information contained in the university's financial reports and that reports are prepared in accordance with statutes, regulations, and university policies.

Formula Funding

To determine whether procedures are in place to help ensure that the data provided to the Coordinating Board is accurate, complete and in the format prescribed.

General Accounting

To determine whether activities are performed under an adequate system of internal controls to help ensure that transactions are recorded in the general ledger in accordance with university policies.

Human Resources

To determine whether there are adequate internal controls to help ensure that departmental resources are being effectively and efficiently utilized and the department's activities comply with statutes, regulations, and university policies.

Information Technology

To determine whether there are adequate internal controls to help ensure that departmental resources are being effectively and efficiently utilized and the department's activities comply with statutes, regulations, and university policies.

Institutional Compliance Programs (May be Conducted by External Peer Review Team)

To determine whether programs are designed and functioning effectively.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020**

AUDIT OBJECTIVES

Investment Management

To determine whether there are adequate internal controls over the investment of non-endowed funds to help ensure compliance with statutes, regulations, and university policies.

Library

To determine whether there are adequate internal controls to help ensure that departmental resources are being effectively and efficiently utilized and the department's activities comply with statutes, regulations, and university policies.

Parking

To determine whether there are adequate internal controls to help ensure that departmental resources are being effectively and efficiently utilized and the department's activities comply with statutes, regulations, and university policies.

Payroll

To determine whether only bona fide university employees are being paid their approved wages and that payroll procedures comply with Board and university policies and state and federal law.

Police Department

To determine whether there are adequate internal controls to help ensure that departmental resources are being effectively and efficiently utilized and the department's activities comply with statutes, regulations, and university policies.

Procurement/Travel Cards

To determine whether procurement/travel cards are being used for University purchases and that reconciliations are being performed in a timely manner.

Property Management (Fixed Assets)

Review the Property Management System and make recommendations to improve the methods of recording, safeguarding, and accounting for fixed assets (including the Wortham House and other facilities owned/leased by the university).

Purchasing

To ascertain whether the purchasing system has adequate internal controls and procedures which result in obtaining the desired product at the optimum price, in the requested quantity, at the right time and place.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020**

AUDIT OBJECTIVES

Real Estate Services

To determine whether there are adequate internal controls to help ensure that departmental resources are being effectively and efficiently utilized and the department's activities comply with statutes, regulations, and university policies.

Research

To determine whether there are management practices in place to help ensure that contracts and grants are being managed in compliance with state and federal regulations and university policies and procedures.

Student Accounting and Receivables

To determine whether resources are being effectively and efficiently deployed under an adequate system of internal controls to help ensure student accounts are being billed, collected, and written off in compliance with statutes, regulations, and university policies.

Student Housing

To determine whether there are adequate internal controls to help ensure that departmental resources are being effectively and efficiently utilized and the department's activities comply with statutes, regulations, and university policies.

Student Services

To determine whether there are adequate internal controls to help ensure that departmental resources are being effectively and efficiently utilized and the department's activities comply with statutes, regulations, and university policies.

Support Organizations

To determine whether the amount recorded in the university's books and records agree with the corresponding amounts included in the support organization's audited financial statements and IRS Form 990 and to determine whether the foundations are complying with their agreements with the board of regents.

Travel and Entertainment Expenditures

To determine whether travel and entertainment expenditures comply with Board and university policies and state regulations.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020**

AUDIT OBJECTIVES

University Advancement

To determine whether there are adequate internal controls to help ensure that departmental resources are being effectively and efficiently utilized and the department's activities comply with statutes, regulations, and university policies.

Three-Year Audit Schedule, FY 2018 - 2020

Section 6

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020
SCHEDULED AUDITS - FY 2018**

<u>AUDIT ACTIVITY</u>	<u>BUDGET HOURS</u>
<u>MANDATORY (6,100 hours)</u>	
Annual External Audits - Liaison	100
Annual Procurement Report	100
Athletics - Football Attendance Audit	100
Athletics - NCAA Rules-Compliance	400
Benefits Proportionality, FY 2015 - 2017 (System-wide)	500
Board of Regents Travel & Entertainment, FY 2018	200
Chancellor/President's Travel & Entertainment, FY 2018	200
Construction and Other Contracts Requiring Board of Regents Approval	500
Contract Administration - Bookstore	600
Follow-up Reviews	500
Quality Assurance Reviews	
Internal Quality Assurance Review	100
External Quality Assurance Review	100
Special Projects/Police Investigations	2,500
State Auditor's Office Liaison	
Audit Assistance - General	100
Follow-up Reports	100
<u>HIGH PRIORITY (3,900 hours)</u>	
Budgeting (System-wide)	1,200
Financial Aid, Title IV (UHCL, UHD, UHV)	1,200
Purchasing (System-wide)	1,200
Information Technology (Co-Sourced)	300
Effort Reporting	
External Vulnerability and Penetration Testing	
PCI-DSS Compliance	
<u>OTHER (3,840 hours)</u>	
Departmental Reviews (2,940 hours)	
UH C.T. Bauer College of Business	680
UH Cullen College of Engineering	460
University of Houston Libraries	100
UH College of Natural Sciences & Mathematics	520
UH Research	520
UH College of Technology	220
UHD Humanities & Social Sciences	340
UHD Public Service	100
Information Technology (900 hours)	
Computer Assisted Auditing Techniques	500
IT - Review and Monitor of IT Systems (High Priority Projects)	400
<u>INITIATED DURING FY 2017 - TO BE COMPLETED/REPORTED IN FY 2018</u>	1,413
Total Hours Scheduled for Fiscal Year 2018	<u>15,253</u>

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020
FY 2017 AUDITS IN PROGRESS AT YEAR-END**

**Budget
Hours**

AUDIT ACTIVITY

Projects Initiated During FY 2017, But Not Completed

1,413

Board of Regents Travel & Entertainment, FY 2017
Chancellor/President's Travel & Entertainment, FY 2017
Contract Administration - Food Services
Facilities Management
Financial Aid, Non-Title IV
General Accounting
Human Resources
Payroll
Student Housing (UH and UHV)

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020
SCHEDULED AUDITS - FY 2019**

<u>AUDIT ACTIVITY</u>	<u>BUDGET HOURS</u>
<u>MANDATORY (5,900 hours)</u>	
Annual External Audits - Liaison	100
Annual Procurement Report	100
Athletics - Football Attendance Audit	100
Athletics - NCAA Rules-Compliance	400
Board of Regents Travel & Entertainment, FY 2019	200
Chancellor/President's Travel & Entertainment, FY 2019	200
Construction and Other Contracts Requiring Board of Regents Approval	500
Contract Administration - Pouring Rights	600
Follow-up Reviews	500
Special Projects/Police Investigations	3,000
State Auditor's Office Liaison	
Audit Assistance - General	100
Follow-up Reports	100
<u>HIGH PRIORITY (3,900 hours)</u>	
Accounts Payable (System-wide)	1,200
Financial Aid, Scholarships (System-wide)	1,200
Property Management (System-wide)	1,200
Real Estate Services	400
Information Technology (Co-Sourced)	300
Information Technology Governance	
Third Party Risk Management	
Disaster Recovery and Availability	
<u>OTHER (3,880 hours)</u>	
Departmental Reviews (2,980 hours)	
UH College of the Arts	200
UH Administration & Finance	640
UH Honors College	100
UH Law Center	160
UH College of Liberal Arts & Social Sciences	880
UH College of Pharmacy	100
UH Student Affairs & Enrollment Services	340
UHD Business	220
UHD Sciences & Technology	340
Information Technology (900 hours)	
Computer Assisted Auditing Techniques	500
IT - Review and Monitor of IT Systems (High Priority Projects)	400
<u>INITIATED DURING FY 2018 - TO BE COMPLETED/REPORTED IN FY 2019</u>	1,173
Total Hours Scheduled for Fiscal Year 2019	<u>15,253</u>

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020
SCHEDULED AUDITS - FY 2020**

<u>AUDIT ACTIVITY</u>	<u>BUDGET HOURS</u>
<u>MANDATORY (5,900 hours)</u>	
Annual External Audits - Liaison	100
Annual Procurement Report	100
Athletics - Football Attendance Audit	100
Athletics - NCAA Rules-Compliance	400
Board of Regents Travel & Entertainment, FY 2020	200
Chancellor/President's Travel & Entertainment, FY 2020	200
Construction and Other Contracts Requiring Board of Regents Approval	500
Contract Administration - Licensing/Trademarks	600
Follow-up Reviews	500
Special Projects/Police Investigations	3,000
State Auditor's Office Liaison	
Audit Assistance - General	100
Follow-up Reports	100
<u>HIGH PRIORITY (5,100 hours)</u>	
Enrollment Management (System-wide)	1,200
Financial Aid, Designated Tuition Set Aside (System-wide)	1,200
Campus Card (System-wide)	1,200
Police Departments (System-wide)	1,200
Information Technology (Co-Sourced)	300
Information Technology General Controls - Research	
System Development Life Cycle	
Malware and Antivirus	
Learning Management System	
<u>OTHER (2,960 hours)</u>	
Departmental Reviews (2,060 hours)	
UH Gerald D. Hines College of Architecture	100
UH Athletics	100
UH Chancellor/President	100
UH College of Optometry	100
UHCL Administration & Finance	460
UHCL Business	100
UHCL Human Sciences & Humanities	100
UHCL Science & Engineering	100
UHV Administration & Finance	340
UHV Student Affairs	340
UHV Provost and Enrollment Management	220
Information Technology (900 hours)	
Computer Assisted Auditing Techniques	500
IT - Review and Monitor of IT Systems (High Priority Projects)	400
<u>INITIATED DURING FY 2019 - TO BE COMPLETED/REPORTED IN FY 2020</u>	1,293
Total Hours Scheduled for Fiscal Year 2020	<u>15,253</u>

FREQUENCY OF AUDIT ACTIVITY

**Frequency Analysis
Fieldwork Scheduled, FY 2018 - 2020
Reports Issued, FY 2013 - 2017**

Section 7

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
FREQUENCY OF AUDIT ACTIVITY
INTERNAL AUDIT PLAN, FY 2018-2020**

UNIVERSITY OF HOUSTON

Auditable Area	WORK PERFORMED							WORK SCHEDULED			LATER
	Audit Rpt. No./Special Project Rpt. No. X = Work In-Progress/Scheduled							FY 2018	FY 2019	FY 2020	
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017				
ANNUAL ASSISTANCE / MANDATES											
Annual External Audit Liaison - Athletics								X	X	X	
Annual External Audit Liaison - Charter School								X	X	X	
Annual External Audit Liaison - CPRIT								X	X	X	
Annual External Audit Liaison - Endowments								X	X	X	
Annual External Audit Liaison - Houston Public Media								X	X	X	
Athletics - Football Attendance Audit	11-10	12-13	13-13	14-14	15-15	16-18	17-23	X	X	X	
Athletics - NCAA Rules-Compliance		12-25	13-31		15-25	16-22		X	X	X	
SAO Liaison - State-wide & Other Audits								X	X	X	
SAO - Regional Accreditation Reviews (SACS)											
THECB - ARP/ATP Grants											
THECB - Facilities Audits					15-24						X
THECB - Technology Workforce Development											
SYSTEM-WIDE AUDITS											
Academic Fees											X
Accounts Payable									X		
Athletics (See Mandates above and Division Audits below)								X	X	X	
Auxiliary Contract Administration			13-19								X
Budgeting								X			
Campus Card										X	
College/Division (See College & Division Audits below)								X	X	X	
Continuing Education											X
Contracts & Grants Administration (See Research below)											
Endowments	11-25, 11-26 11-29, 11-32 11-34	12-03, 12-12 12-18, 12-23 12-33	13-05, 13-06 13-11, 13-24 13-25		15-14, 15-29 15-30		17-06, 17-16, 17-22				X
Enrollment Management	SP11-03		SP13-03							X	
Facilities Management					SP15-05			X			X
Facilities Planning & Construction	SP11-06	SP12-04			15-28 SP15-07		SP17-02				X
Financial Aid	11-20	SP12-09				16-29		X	X	X	
Financial Reporting		12-36									X
Formula Funding											X
General Accounting								X			X
Human Resources								X			X
Information Technology (See Information Technology below)	11-33	12-38	13-36	14-27	15-33			X	X	X	
Institutional Compliance Programs											X
Investment Management											X
Library (see College Audits below)											X
Parking											X
Payroll								X			X

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
FREQUENCY OF AUDIT ACTIVITY
INTERNAL AUDIT PLAN, FY 2018-2020**

UNIVERSITY OF HOUSTON

Auditable Area	WORK PERFORMED							WORK SCHEDULED			LATER
	Audit Rpt. No./Special Project Rpt. No. X = Work In-Progress/Scheduled							FY 2018	FY 2019	FY 2020	
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017				
Police Department											X
Procurement Cards/Travel Cards				14-26							X
Property Management (Fixed Assets)									X		
Purchasing								X			
Real Estate Services							SP17-06		X		
Student Accounting & Receivables			SP13-07	SP14-02	15-07	SP16-01					X
Student Housing	SP11-04							X			X
Student Services (See Student Services below)											
Support Organizations											X
Travel and Entertainment Expenditures	11-23		13-32								X
University Advancement (Also see Division Audits below)											X
COLLEGE AUDITS											
Gerald D. Hines College of Architecture and Design				SP14-09	15-17		SP17-01 SP17-05			X	
Katherine G. McGovern College of the Arts									X		
C.T Bauer College of Business				SP14-04 14-10				X			
College of Education	11-31						17-07				X
Cullen College of Engineering			13-30		SP15-09			X			
Graduate College of Social Work		12-07					17-09				X
Honors College				14-11					X		
Conrad N. Hilton College of Hotel & Restaurant Management		12-04, 12-19					17-08				X
Law Center				14-23					X		
College of Liberal Arts & Social Sciences					15-10				X		
University of Houston Libraries			13-35					X			
College of Natural Sciences & Mathematics			SP13-05	14-16				X			
School of Nursing											X
College of Optometry	11-11 SP11-08					16-16				X	
College of Pharmacy		SP12-02		14-22					X		
College of Technology				14-07				X			
DIVISION AUDITS											
Academic Affairs/Provost		12-14		SP14-05		16-28					X
Administration & Finance		SP12-06	SP13-12		SP-01, SP-02 SP-03, SP-04	16-21			X		
Athletics	11-02		SP13-10		15-32					X	
Chancellor/President					15-31					X	
Research		SP12-03 SP12-10	SP13-04	14-05				X			

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
FREQUENCY OF AUDIT ACTIVITY
INTERNAL AUDIT PLAN, FY 2018-2020**

UNIVERSITY OF HOUSTON

Auditable Area	WORK PERFORMED							WORK SCHEDULED			LATER
	Audit Rpt. No./Special Project Rpt. No. X = Work In-Progress/Scheduled							FY 2018	FY 2019	FY 2020	
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017				
Student Affairs & Enrollment Services	11-05	SP12-07	SP13-09		15-12	SP16-04	SP17-03 SP17-04		X		
University Advancement			13-26				17-11, SP-07				X
University Marketing, Communications, & Media Relations							17-17				X
INFORMATION TECHNOLOGY											
Information Technology (Schneider Downs)											
Learning Management System										X	
BSR Advance								X			
Cybersecurity Assessment								X			
Disaster Recovery and Availability									X		
Document Retention Compliance											X
Effort Reporting								X			
External Vulnerability and Penetration Testing								X			
FISMA Compliance											X
HIPAA Compliance											X
Incident Response											X
Information Technology Audit Risk Assessment						X					X
Information Technology General Controls											X
Information Technology General Controls - Research										X	
IT Governance									X		X
Malware and Anti-Virus										X	
Mobile Device											X
PCI-DSS Compliance								X			
PeopleSoft								X			
Physical Access							X				
Resource Planning											X
Security Event Monitoring											X
Single Sign-On Central Authentication											X
Social Media											X
System Development Lifecycle										X	
Third Party Risk Management									X		
Information Technology Security Operations				SP14-08							X
Texas Administrative Code 202				14-28							
Tier 1 Projects (High Priority)								X	X	X	
Tier 2 Projects (Medium Priority)											X
Tier 3 Projects (Low Priority)											X
RESEARCH											
Business Operations											
Center for Innovation and Partnerships											X
Contract and Grants Administration	11-24			SP14-06							X

UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
FREQUENCY OF AUDIT ACTIVITY
INTERNAL AUDIT PLAN, FY 2018-2020

UNIVERSITY OF HOUSTON

Auditable Area	WORK PERFORMED							WORK SCHEDULED			LATER
	Audit Rpt. No./Special Project Rpt. No.							FY 2018	FY 2019	FY 2020	
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017				
Intellectual Property Management											X
Research Centers and Institutes (See Research Centers below)											
Research Information Center											X
Research Oversight Committees											X
Time and Effort Reporting											X
RESEARCH CENTERS											
Advanced Manufacturing Institute											X
Center for Advanced Computing & Data Systems		12-17	SP13-08	SP14-03			17-21				X
Health Research Institute											X
Texas Center for Superconductivity			13-03								X
Texas Institute for Measurement, Evaluation, and Statistics		12-32									X
Texas Obesity Research Center				14-05							X
STUDENT SERVICES											
Campus Recreation											X
Childcare Center											X
Health Center											X
University Center											X
OTHER AUDITS:											
Cash Handling Reviews											
IT - PeopleSoft Student Acad. & Admin., Data Conversion											
Medical Billings											
National Research University Fund		12-24									
Privacy/Information Security	11-30										
Research - JAMP	11-08		13-07			16-12					
Research - CPRIT				14-20							

UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
FREQUENCY OF AUDIT ACTIVITY
INTERNAL AUDIT PLAN, FY 2018-2020

UNIVERSITY OF HOUSTON-CLEAR LAKE

Auditable Area	WORK PERFORMED							WORK SCHEDULED			LATER
	Audit Rpt. No./Special Project Rpt. No. X = Work In-Progress/Scheduled							FY 2018	FY 2019	FY 2020	
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017				
<u>ANNUAL ASSISTANCE / MANDATES</u>											
SAO Liaison - State-wide and Other Audits											X
SAO - Regional Accreditation Reviews (SACS)		X									
THECB - ARP/ATP Grants											
THECB - Facilities Audits											
THECB - Technology Workforce Development											
<u>SYSTEM-WIDE AUDITS</u>											
Academic Fees											X
Accounts Payable									X		
Athletics (N/A)											
Auxiliary Contract Administration			13-18								X
Budgeting								X			
Campus Card										X	
College/Division (See School & Division Audits below)										X	
Continuing Education											X
Contracts & Grants Administration (Sponsored Programs)			13-34								X
Endowments				14-17							X
Enrollment Management										X	
Facilities Management								X			X
Facilities Planning & Construction											X
Financial Aid	11-18		13-33					X	X	X	
Financial Reporting		12-36									X
Formula Funding					15-18						X
General Accounting								X			X
Human Resources								X			X
Information Technology (UCT)		12-21				16-24		X	X	X	
Institutional Compliance Programs											X
Investment Management (N/A)											
Library		SP12-05									X
Parking											X
Payroll								X			X
Police Department										X	
Procurement Cards/Travel Cards											X
Property Management (Fixed Assets)									X		
Purchasing								X			
Real Estate Services									X		
Student Accounting & Receivables					15-11						X

UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
FREQUENCY OF AUDIT ACTIVITY
INTERNAL AUDIT PLAN, FY 2018-2020

UNIVERSITY OF HOUSTON-CLEAR LAKE

Auditable Area	WORK PERFORMED							WORK SCHEDULED			LATER
	Audit Rpt. No./Special Project Rpt. No. X = Work In-Progress/Scheduled							FY 2018	FY 2019	FY 2020	
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017				
Student Housing											X
Student Services											X
Support Organizations (N/A)											
Travel and Entertainment Expenditures	11-23										X
University Advancement											X
COLLEGES											
Business						16-15				X	
Education			13-21				17-34				X
Human Sciences and Humanities						16-07				X	
Science & Engineering						16-08				X	
DIVISIONS											
Administration & Finance					15-27					X	
President's Office			13-14				17-28				X
Provost's Office	11-22		SP13-13			16-30					X
REARCH CENTER											
Environment Institute of Houston			13-29								X
OTHER AUDITS											
Cash Handling Reviews											
Research - JAMP						16-11					

UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
FREQUENCY OF AUDIT ACTIVITY
INTERNAL AUDIT PLAN, FY 2018-2020

UNIVERSITY OF HOUSTON-DOWNTOWN

Auditable Area	WORK PERFORMED							WORK SCHEDULED			LATER
	Audit Rpt. No./Special Project Rpt. No. X = Work In-Progress/Scheduled							FY 2018	FY 2019	FY 2020	
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017				
ANNUAL ASSISTANCE / MANDATES											
SAO Liaison - State-wide & Other Audits											X
SAO - Regional Accreditation Reviews (SACS)											
THECB - ARP/ATP Grants											
THECB - Facility Audits											
SYSTEM-WIDE AUDITS											
Academic Fees											X
Accounts Payable									X		
Athletics (N/A)											
Auxiliary Contract Administration			13-17								X
Budgeting								X			
Campus Card										X	
College/Division (See College & Division Audits below)								X	X		
Continuing Education											X
Contract and Grants Administration											X
Endowments				14-25							X
Enrollment Management										X	
Facilities Management								X			X
Facilities Planning & Construction											X
Financial Aid	11-19	SP12-01	13-23		SP15-08			X	X	X	
Financial Reporting		12-36									X
Formula Funding						16-23					X
General Accounting								X			X
Human Resources						SP16-05		X			X
Information Technology		12-11	SP13-11			16-17		X	X	X	
Institutional Compliance Programs											X
Investment Management (N/A)											
Library											X
Parking											X
Payroll								X			X
Police Department										X	
Procurement Cards/Travel Cards											X
Property Management (Fixed Assets)									X		
Purchasing								X			
Real Estate Services									X		
Student Accounting & Receivables					15-20						X
Student Housing (N/A)											

UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
FREQUENCY OF AUDIT ACTIVITY
INTERNAL AUDIT PLAN, FY 2018-2020

UNIVERSITY OF HOUSTON-DOWNTOWN

Auditable Area	WORK PERFORMED							WORK SCHEDULED			LATER
	Audit Rpt. No./Special Project Rpt. No.							FY 2018	FY 2019	FY 2020	
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017				
Student Services											X
Support Organizations (N/A)											
Travel and Entertainment Expenditures	11-23										X
University Advancement											X
COLLEGES											
Business				14-24					X		
Humanities and Social Sciences				14-15				X			
Public Service		12-37				SP16-08		X			
Sciences and Technology	SP11-02			14-21					X		
University College	11-15						17-20				X
DIVISIONS											
Academic & Student Affairs	11-16		13-12				17-19				X
Administration & Finance			13-22				17-18				X
Advancement & External Affairs		12-34					17-26				X
Employment Services & Operations		12-39					17-27				X
President's Office		12-35					17-26				X
OTHER AUDITS											
Cash Handling Reviews											
Contracts and Grants - JAMP	11-07			14-06			17-10				X

UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
FREQUENCY OF AUDIT ACTIVITY
INTERNAL AUDIT PLAN, FY 2018-2020

UNIVERSITY OF HOUSTON-VICTORIA

Auditable Area	WORK PERFORMED Audit Rpt. No./Special Project Rpt. No. X = Work In-Progress/Scheduled							WORK SCHEDULED			LATER
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
ANNUAL ASSISTANCE / MANDATES											
SAO Liaison - State-wide and Other Audits											X
SAO - Regional Accreditation Reviews (SACS)											
THECB - Facility Audits								X			
SYSTEM-WIDE AUDITS											
Academic Fees											X
Accounts Payable									X		
Athletics											X
Auxiliary Contract Administration			13-20								X
Budgeting								X			
Campus Card										X	
College/Division (See School & Division Audits below)										X	
Continuing Education (N/A)											
Contract and Grants Administration				14-04							X
Endowments					15-26						X
Enrollment Management										X	
Facilities Management								X			X
Facilities Planning & Construction											X
Financial Aid	11-17							X	X	X	
Financial Reporting		12-36									X
Formula Funding					15-19						X
General Accounting								X			X
Human Resources								X			X
Information Technology (Computing Services)		12-20				16-25		X	X	X	
Institutional Compliance Programs											X
Investment Management (N/A)											
Library											X
Parking											X
Payroll								X			X
Police Department										X	
Procurement Cards/Travel Cards											X
Property Management (Fixed Assets)									X		
Purchasing								X			
Real Estate Services									X		
Student Accounting & Receivables					15-16						X
Student Housing					SP15-06			X			X

UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
FREQUENCY OF AUDIT ACTIVITY
INTERNAL AUDIT PLAN, FY 2018-2020

UNIVERSITY OF HOUSTON-VICTORIA

Auditable Area	WORK PERFORMED Audit Rpt. No./Special Project Rpt. No. X = Work In-Progress/Scheduled							WORK SCHEDULED			LATER
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	
Student Services											X
Support Organizations (N/A)											
Travel and Entertainment Expenditures	11-23										X
University Advancement											X
SCHOOLS											
Arts & Sciences		12-26				SP16-07	17-32				X
Business Administration	SP11-01 SP11-07	12-28 SP12-11	SP13-01 SP13-02 SP13-06			SP16-02 SP16-03	17-29				X
Education		12-27 SP12-08					17-33				X
Nursing	11-14										X
DIVISIONS											
Administration & Finance	11-12					16-06				X	
President's Office		12-22					17-04				X
Provost & Enrollment Management	11-13					16-05				X	
Student Affairs						16-04				X	
University Advancement							17-05				X

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
FREQUENCY OF AUDIT ACTIVITY
INTERNAL AUDIT PLAN, FY 2018-2020**

UNIVERSITY OF HOUSTON-SYSTEM

Auditable Area	WORK PERFORMED							WORK SCHEDULED			LATER
	Audit Rpt. No./Special Project Rpt. No. X = Work In-Progress/Scheduled							FY 2018	FY 2019	FY 2020	
	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017				
Annual Procurement Report								X	X	X	
Board of Regents' Travel	11-03	12-05	13-08	14-09	15-05	16-09	17-13, X	X	X	X	
Chancellor/President's Travel	11-04	12-06	13-09	14-08	15-04	16-10	17-12, X	X	X	X	
Construction Procurement Process/Contracts > \$1 Million	11-28	12-02, 12-10 12-16, 12-31	13-02, 13-16 13-28	14-02, 14-13 14-19	15-02, 15-09 15-21, 15-23	16-02, 16-14, 16-20, 16-27	17-02, 17-15, 17-25, 17-31	X	X	X	
Contract Administration						16-32	X	X	X		
Consumable/Resale Inventory											
Follow-up Audit Procedures	11-01, 11-09 11-21, 11-27	12-01, 12-09 12-15, 12-30	13-01, 13-15 13-27	14-01, 14-12 14-18	15-01, 15-08 15-13, 15-22	16-01, 16-13, 16-19, 16-26	17-01, 17-14, 17-24, 17-30	X	X	X	
Internal Auditing Quality Assurance/Peer Review		12-29			15-34			X			
Non-Compliance Report	11-06	12-08	13-10	14-03	15-03	16-03	17-03	X	X	X	
SAO Liaison								X	X	X	
State Benefits Proportionality					15-06	16-31		X			
Wortham House - Fixed Asset Inventory											X

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
AUDIT REPORTS ISSUED**

REGULAR REPORTS

REPORT #	TITLE
AR2017-01	Follow-up Status Report - Actions Scheduled for Implementation from 7/1/16 to 9/30/16
AR2017-02	Construction and Other Contracts Requiring BOR Approval
AR2017-03	Annual Non-Compliance Report, FY 2016
AR2017-04	UHV President's Office, Departmental Reviews
AR2017-05	UHV University Advancement, Departmental Review
AR2017-06	UH University Advancement, Endowments
AR2017-07	UH College of Education, Departmental Reviews
AR2017-08	UH Conrad N. Hilton College of Hotel & Restaurant Management, Departmental Review
AR2017-09	UH Graduate College of Social Work, Departmental Review
AR2017-10	UHD Joint Admissions Medical Program, FY 2016
AR2017-11	UH University Advancement, Departmental Review
AR2017-12	UHS/UH Chancellor/President's Travel & Entertainment, FY 2016
AR2017-13	UHS Board of Regents' Travel & Entertainment, FY 2016
AR2017-14	Follow-up Status Report - Actions Scheduled for Implementation from 10/1/16 to 12/31/16
AR2017-15	Construction and Other Contracts Requiring BOR Approval
AR2017-16	UH College of Liberal Arts and Social Sciences, Endowments
AR2017-17	UH University Marketing, Communication and Media Relations, Departmental Review
AR2017-18	UHD Administration and Finance, Departmental Reviews
AR2017-19	UHD Academic and Student Affairs, Departmental Reviews
AR2017-20	UHD University College, Departmental Reviews
AR2017-21	UH Center for Advanced Computing and Data Systems, Follow-up
AR2017-22	UH College of the Arts, Endowments
AR2017-23	UH Athletics, Football Attendance - 2016 Season
AR2017-24	Follow-up Status Report - Actions Scheduled for Implementation from 1/1/17 to 3/31/17
AR2017-25	Construction and Other Contracts Requiring BOR Approval
AR2017-26	UHD Office of the President and University Advancement, Departmental Review
AR2017-27	UHD Employment Services and Operations, Departmental Review
AR2017-28	UHCL Office of the President, Departmental Review
AR2017-29	UHV School of Business Administration, Departmental Reviews
AR2017-30	Follow-up Status Report - Actions Scheduled for Implementation from 4/1/17 to 6/30/17
AR2017-31	Construction and Other Contracts Requiring BOR Approval
AR2017-32	UHV School of Arts and Sciences, Departmental Review
AR2017-33	UHV School of Education, Health Professions, and Human Development, Dept. Rev.
AR2017-34	UHCL College of Education, Departmental Review
AR2016-01	Follow-up Status Report - Actions Scheduled for Implementation from 7/1/15 to 9/30/15
AR2016-02	Construction and Other Contracts Requiring BOR Approval
AR2016-03	Annual Non-Compliance Report, FY 2015

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
AUDIT REPORTS ISSUED**

REGULAR REPORTS

REPORT #	TITLE
AR2016-04	UHV Enrollment Management and Student Affairs, Departmental Reviews
AR2016-05	UHV Office of Provost, Departmental Reviews
AR2016-06	UHV Division of Administration and Finance, Departmental Reviews
AR2016-07	UHCL School of Human Sciences and Humanities, Departmental Review
AR2016-08	UHCL School of Science and Computer Engineering, Departmental Review
AR2016-09	Board of Regents' Travel & Entertainment, FY 2015
AR2016-10	Chancellor/President's Travel & Entertainment, FY 2015
AR2016-11	UHCL Joint Admissions Medical Program, FY 2015
AR2016-12	UH Joint Admissions Medical Program, FY 2015
AR2016-13	Follow-up Status Report - Actions Scheduled for Implementation from 10/1/15 to 12/31/15
AR2016-14	Construction and Other Contracts Requiring BOR Approval
AR2016-15	UHCL School of Business, Departmental Review
AR2016-16	UH College of Optometry, Departmental Review
AR2016-17	UHD Information Security Standards
AR2016-18	UH Athletics, Football Attendance - 2015 Season
AR2016-19	Follow-up Status Report - Actions Scheduled for Implementation from 1/1/16 to 3/31/16
AR2016-20	Construction and Other Contracts Requiring BOR Approval
AR2016-21	UH Division of Administration and Finance, Departmental Reviews
AR2016-22	UH Athletics, NCAA Rules-Compliance
AR2016-23	UHD Formula Funding
AR2016-24	UHCL Information Security Standards
AR2016-25	UHV Information Security Standards
AR2016-26	Follow-up Status Report - Actions Scheduled for Implementation from 4/1/16 to 6/30/16
AR2016-27	Construction and Other Projects Requiring BOR Approval
AR2016-28	UH Office of Academic Affairs and Provost, Departmental Reviews
AR2016-29	UH Designated Tuition Set Aside
AR2016-30	UHCL Office of the Provost, Departmental Reviews
AR2016-31	UHS State Benefits Proportionality
AR2016-32	UHS Compliance Review - Texas Education Code, Section 51.9337
AR2015-01	Follow-up Status Report - Actions Scheduled for Implementation from 7/1/14 to 9/30/14
AR2015-02	Construction Award Status Report
AR2015-03	Annual Non-Compliance Report, FY 2014
AR2015-04	Chancellor/President's Travel & Entertainment Expenditures, FY 2014
AR2015-05	Board of Regents' Travel & Entertainment Expenditures, FY 2014
AR2015-06	UHS State Benefits Proportionality
AR2015-07	UH Student Accounting and Receivables
AR2015-08	Follow-up Status Report - Actions Scheduled for Implementation from 10/1/14 to 12/31/14

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
AUDIT REPORTS ISSUED**

REGULAR REPORTS

<u>REPORT #</u>	<u>TITLE</u>
AR2015-09	Construction Award Status Report
AR2015-10	UH College of Liberal Arts & Social Sciences, Departmental Reviews
AR2015-11	UHCL Student Accounting and Receivables
AR2015-12	UH Division of Student Affairs and Enrollment Services, Departmental Reviews
AR2015-13	Follow-up Status Report - Actions Scheduled for Implementation from 1/1/15 to 3/31/15
AR2015-14	UH College of Technology, Endowments
AR2015-15	UH Athletics, Football Attendance - 2014 Season
AR2015-16	UHV Student Accounting and Receivables
AR2015-17	UH College of Architecture, Departmental Review
AR2015-18	UHCL Formula Funding
AR2015-19	UHV Formula Funding
AR2015-20	UHD Student Accounting and Receivables
AR2015-21	Construction and Other Projects Requiring BOR Approval
AR2015-22	Follow-up Status Report - Actions Scheduled for Implementation from 4/1/15 to 6/30/15
AR2015-23	Construction and Other Projects Requiring BOR Approval
AR2015-24	THECB/UHS Facilities Development Projects Review
AR2015-25	UH Athletics, NCAA Rules-Compliance
AR2015-26	UHV Endowments
AR2015-27	UHCL Administration and Finance, Departmental Reviews
AR2015-28	UH Facilities Planning and Construction
AR2015-29	UH Honors College, Endowments
AR2015-30	UH College of Pharmacy, Endowments
AR2015-31	UHS/UH Chancellor/President, Departmental Review
AR2015-32	UH Athletics, Departmental Review
AR2015-33	Information Technology Audit Activity Report, FY 2015
AR2015-34	UHS Internal Assessment of Internal Auditing
AR2014-01	Follow-up Status Report - Actions Scheduled for Implementation from 7/1/13 to 12/30/13
AR2014-02	Construction Award Status Report
AR2014-03	Annual Non-Compliance Report, FY 2013
AR2014-04	UHV Research Administration
AR2014-05	UH Division of Research, Departmental Reviews
AR2014-06	UHD Joint Admissions Medical Program, FY 2013
AR2014-07	UH College of Technology, Departmental Reviews
AR2014-08	Chancellor/President's Travel & Entertainment Expenditures, FY 2013
AR2014-09	Board of Regents' Travel & Entertainment Expenditures, FY 2013
AR2014-10	UH College of Business, Departmental Reviews
AR2014-11	UH Honors College, Departmental Review

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
AUDIT REPORTS ISSUED**

REGULAR REPORTS

REPORT #	TITLE
AR2014-12	Follow-up Status Report - Actions Scheduled for Implementation from 1/1/14 to 3/31/14
AR2014-13	Construction Award Status Report
AR2014-14	UH Athletics, Football Attendance - 2013 Season
AR2014-15	UHD College of Humanities and Social Sciences, Departmental Reviews
AR2014-16	UH College of Natural Sciences and Mathematics, Departmental Reviews
AR2014-17	UHCL Endowments
AR2014-18	Follow-up Status Report - Actions Scheduled for Implementation from 4/1/14 to 6/30/14
AR2014-19	Construction Award Status Report
AR2014-20	UH Cancer Prevention and Research Institution of Texas, Grant Awards
AR2014-21	UHD College of Sciences and Technology, Departmental Reviews
AR2014-22	UH College of Pharmacy, Departmental Review
AR2014-23	UH Law Center, Departmental Reviews
AR2014-24	UHD College of Business, Departmental Reviews
AR2014-25	UHD Endowments
AR2014-26	UH Procurement Cards
AR2014-27	Information Technology Audit Activity Report, FY 2014
AR2014-28	UH Information Security Standards
AR2013-01	Follow-up Status Report - Actions Scheduled for Implementation from 7/1/12 to 12/31/12
AR2013-02	Construction Award Status Report
AR2013-03	UH Texas Center for Superconductivity
AR2013-04	UH Center for Advanced Materials
AR2013-05	UH Law Center, Endowments
AR2013-06	UH College of Architecture, Endowments
AR2013-07	UH JAMP, FY 2011-2012
AR2013-08	Board of Regents' Travel, FY 2012
AR2013-09	Chancellor/President's Travel, FY 2012
AR2013-10	Annual Non-Compliance Report, FY 2012
AR2013-11	UH Graduate College of Social Work, Endowments
AR2013-12	UHD Student Success and Enrollment Management, Departmental Reviews
AR2013-13	UH Football Attendance, 2012 Season
AR2013-14	UHCL President's Office, Departmental Review
AR2013-15	Follow-up Status Report - Actions Scheduled for Implementation from 1/1/13 to 3/30/13
AR2013-16	Construction Award Status Report
AR2013-17	UHD Auxiliary Contract Administration
AR2013-18	UHCL Auxiliary Contract Administration
AR2013-19	UH Auxiliary Contract Administration
AR2013-20	UHV Auxiliary Contract Administration

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
AUDIT REPORTS ISSUED**

REGULAR REPORTS

<u>REPORT #</u>	<u>TITLE</u>
AR2013-21	UHCL School of Education, Departmental Review
AR2013-22	UHD Division of Administration & Finance, Departmental Reviews
AR2013-23	UHD Financial Aid - Direct Loans, Work Study, SEOG
AR2013-24	UH College of Hotel and Restaurant Management, Endowments
AR2013-25	UH College of Business, Endowments
AR2013-26	UH University Advancement, Departmental Review
AR2013-27	Follow-up Status Report - Actions Scheduled for Implementation from 4/1/13 to 6/30/13
AR2013-28	Construction Award Status Report
AR2013-29	UHCL Environmental Institute of Houston
AR2013-30	UH College of Engineering, Departmental Reviews
AR2013-31	UH Athletics, NCAA Rules-Compliance
AR2013-32	UH Frequent Traveler Audit
AR2013-33	UHCL Financial Aid, Title IV
AR2013-34	UHCL Research Administration
AR2013-35	UH University Libraries, Departmental Review
AR2013-36	Information Technology Audit Activity Report, FY 2013

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
AUDIT REPORTS ISSUED**

SPECIAL PROJECT REPORTS

REPORT #	TITLE
SP2017-01	UH College of Architecture, SICSA Special Project
SP2017-02	UH Facilities - SAO Hotline Complaint No. 17-1431
SP2017-03	Former Student, Use of UH Email - SAO Hotline Complaint No. 17-1925
SP2017-04	Former Student, Use of UH Email - SAO Hotline Complaint No. 17-1925 (Revised)
SP2017-05	UH College of Architecture, Professor's Salary Review
SP2017-06	UH Katy Real Estate Purchase Negotiations
SP2017-07	UH University Advancement / Real Estate Services Policies and Procedures
SP2016-01	UH Office of Student Business Services - SAO Hotline Complaint No. 16-0070
SP2016-02	UHV School of Business - SAO Hotline Complaint No. 15-1246
SP2016-03	UHV School of Business, Conflict of Interest - SAO Hotline Complaint No. 16-0509
SP2016-04	UH Student Affairs - SAO Hotline Complaint No. 16-0945
SP2016-05	UHD Employee Services & Operations - SAO Hotline Complaint No. 16-1402
SP2016-06	University of Tennessee Quality Assessment Review
SP2016-07	UHV School of Arts & Sciences, Biology Lab
SP2016-08	UHD College of Public Service, Criminal Justice Center
SP2016-09	UHS Leave/Travel Assertions
SP2015-01	UH Stadium HEAF Expenditures
SP2005-02	UH Facilities and Event Management Services
SP2015-03	UH Facilities Management Costs
SP2015-04	UH Student Issues - SFAC/MOU
SP2015-05	UH Facilities - SAO Hotline Complaint No. 15-0996
SP2015-06	UHV Housing Development
SP2015-07	UH Facilities - SAO Hotline Complaint No. 15-1532
SP2015-08	UHD Financial Aid - SAO Hotline Complaint No. 15-1957
SP2015-09	UH College of Engineering - SAO Hotline Complaint No. 15-1756
SP2014-01	Review of Proposals for External Audits
SP2014-02	UH Cashier's Office Missing Deposits
SP2014-03	UH Texas Learning & Computation Center - SAO Hotline Complaint No. 14-0591
SP2014-04	UH Small Business Development Center
SP2014-05	UH Faculty Addresses
SP2014-06	UH Division of Research - SAO Hotline Complaint No. 14-0588
SP2014-07	University of Pittsburgh Peer Review
SP2014-08	UH Internet Security - SAO Hotline Complaint No. 14-3046
SP2014-09	UH Sasakawa International Center for Space Architecture
SP2014-10	UH Financial Aid - SAO Hotline Complaint No. 14-3466
SP2014-11	UH College of Natural Sciences & Mathematics - SAO Hotline Complaint No. 14-3592

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
AUDIT REPORTS ISSUED**

SPECIAL PROJECT REPORTS

REPORT #	TITLE
SP2013-01	UHV School of Business - SAO Hotline Complaint
SP2013-02	UHV School of Business, Travel - SAO Hotline Complaint
SP2013-03	UH Grade Changes
SP2013-04	UH F&A Rate Computation - SAO Hotline Complaint
SP2013-05	SAO NRUF - Travel Vouchers
SP2013-06	UHV School of Business, Travel - SAO Hotline Complaint
SP2013-07	UH Collection Fees - SAO Hotline Complaint
SP2013-08	TLC2 Payroll Issues
SP2013-09	UH Forensic Society, Fund Raising
SP2013-10	UH Athletics Facilities / Venue Management - SAO Hotline Complaint
SP2013-11	UHD Website Vulnerability - SAO Hotline Complaint
SP2013-12	UH Credit Card Handling - SAO Hotline Complaint
SP2013-13	UHCL Travel & Hiring Practices - SAO Hotline Complaint
SP2013-14	Welch Foundation Analysis - Assurance
SP2013-15	UH NSM, Earth and Atmospheric Sciences Assertions
SP2013-16	Welch Foundation Letter - Unexpended Balances

INTERNAL AUDIT RISK ANALYSIS

8-1 Risk Analysis Methodology

8-2 Risk Analysis

8-3 Audit Coverage Matrices

8-4 Information Technology Risk Assessment

RISK ANALYSIS METHODOLOGY

Section 8-1

UNIVERSITY OF HOUSTON SYSTEM INTERNAL AUDITING DEPARTMENT

RISK ANALYSIS METHODOLOGY

Each year, the Internal Auditing Department prepares a risk analysis, as required by The International Standards for the Professional Practice of Internal Auditing which states that its plan of engagements should be based on a risk assessment, undertaken at least annually, and that the input of senior management and the board should be considered in this process. Risk is defined as the probability that an event or action may adversely affect the organization or activity under audit.

The purpose of our risk analysis is to develop an audit plan for performing audit projects in risk areas over a specified time to minimize the risk of losses to the University; to prioritize audit projects by the level of risk; to use our audit staff and time in an effective and efficient manner; and to determine the nature, timing, and extent of audit steps and procedures in direct relation to the amount and nature of the risk.

The risk methodology we use consists of three phases: (1) identification of auditable areas; (2) input from management; and (3) a risk analysis. We also considered an auditable area's impact on the accomplishment of the University's goals and objectives during our risk analysis. Matters that we consider in establishing audit work schedule priorities include: (a) the date and results of the last audit; (b) financial exposure; (c) potential loss and risk; (d) requests by management; (e) major changes in operations, programs, systems, and controls and (f) opportunities to achieve operating benefits.

The auditable areas audit cycle is as follows: SACS Accreditation Reviews every 10 years (see 8-3-1); and NCAA Rules-Compliance (see 8-3-2), Financial Aid (see 8-3-3 and 8-3-4), College/Division, Departmental Reviews (see 8-3-5), Endowments (see 8-3-6), and Information Technology (see 8-3-7) receive an annual audit for a portion of the coverage areas .

The College/Division, Departmental Reviews are scheduled at least once every 5 years. These reviews test compliance with the universities' policies and procedures for the following 12 areas noted below.

- management oversight
- policies, procedures, required training, and reporting
- cost center management
- payroll
- human resources
- change funds and cash receipts
- procurement and travel cards
- departmental expenses
- contract administration
- property management
- scholarships
- research

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT**

RISK ANALYSIS METHODOLOGY

RISK ANALYSIS:

In the attached Risk Analysis, we assigned levels of risk by use of a number rating system. The first step was to define the risk factors. We decided on the following risk factors: (1) reason for the audit, (2) administrative oversight, and (3) date last audited. These risk factors were assessed as follows:

- (1) Reason for the Audit: Each auditable area was assigned a value of 5 for one of the following reasons: auditor preference (the complexity of information systems, the impact of compliance issues, knowledge of management practices, results of last audit, and public relations exposure) or management request.
- (2) Administrative Oversight: We decided on the following factors to assess oversight risk: (1) budgeted sources of funds, (2) budgeted uses of funds, (3) total expenditures, (4) total income, and (5) total asset values. Values were assigned from 0 to 10 (0 - < \$10,000,000; 1 to 9 – increments of \$10,000,000; 10 - > \$100,000,000).
- (3) Date Last Audited: Values assigned for date last audited were from 0 to 10. A value of 10 was assigned for an auditable area that has not been audited or was audited 10 or more years ago. Values below 10 were assigned based on how many years since the last audit.

All risk factors for each auditable area were combined resulting in a total risk factor.

After performing the preliminary risk assessment, the following areas received the highest risk rank (25-20). All of these areas are scheduled for review during FY 2018-2020.

<u>Scheduled</u>	<u>Unscheduled</u>
Accounts Payable (FY 2019) Budgeting (FY 2018) Enrollment Management (FY 2020) Property Management (FY 2019) Purchasing (FY 2018)	

RISK ANALYSIS

Section 8-2

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020**

**UNIVERSITY OF HOUSTON SYSTEM
SYSTEM-WIDE AUDITS
RISK ASSESSMENT**

<u>Auditable Area</u>	<u>Total Risk Rank</u>	<u>Reason For Audit</u>		<u>FY2018-2020 Administrative Oversight Risk Level</u>	<u>Administrative Oversight Dollars</u>	<u>Years Since Last Audit</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>Later</u>
		<u>Auditor Preference</u>	<u>Management Request</u>							
Budgeting	20			10	1,850,400,000	10	X			
Property Management (Fixed Assets)	20			10	1,111,164,961	10		X		
Enrollment Management	20			10	620,609,540	10			X	
Accounts Payable	20			10	351,399,570	10		X		
Purchasing	20			10	351,399,570	10	X			
Real Estate Services	18	5		3	34,190,260	10		X		
Formula Funding	17	5		10	207,188,453	2				X
Facilities Planning & Construction	17		5	10	195,867,985	2				X
Academic Fees	17			7	75,880,973	10				X
Campus Card	16		5	1	18,081,120	10			X	
Parking	16	5		1	17,180,022	10				X
Financial Reporting	15			10	1,682,514,988	5				X
Payroll	15	5		10	650,154,718	0				X
Financial Aid	15	5		10	311,023,493	0	X	X	X	
Contract & Grants Administration	14			10	116,931,208	4				X
University Advancement	14			4	43,556,019	10				X
Student Housing	14	5	5	4	42,882,809	0				X
Student Services	13			3	34,903,749	10				X
Student Accounting & Receivables	12			10	620,609,540	2				X
Library	12			2	29,958,580	10				X
Investment Management	12			2	25,875,581	10				X
Police Departments	11			1	16,038,773	10			X	
General Accounting	10			10	1,632,590,362	0				X
College/Division Departmental Reviews	10			10	1,364,148,195	0	X	X	X	
Human Resources	10			10	158,120,549	0				X
Auxiliary Contract Administration	10	5		1	10,124,579	4				X
Continuing Education	10			0	4,490,134	10				X
Institutional Compliance Programs	10			0	0	10				X
Information Technology	9	5		4	48,978,809	0	X	X	X	
Facilities Management	9		5	4	46,134,121	0				X
Procurement Cards / Travel Cards	8			5	53,315,631	3				X
College Operations	8			3	33,809,981	5				X
Support Organizations	7			0	0	7				X
Athletics	4			4	40,213,770	0	X	X	X	
Travel and Entertainment Expenditures	4			0	7,121,025	4				X
Endowments	2			2	25,704,833	0				X

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020**

**UNIVERSITY OF HOUSTON
SYSTEM-WIDE AUDITS
RISK ASSESSMENT**

Auditable Area	Total Risk Rank	Reason For Audit		FY2018-2020 Administrative Oversight Risk Level	Total Administrative Oversight Dollars	UHS Administrative Oversight Dollars	UH Administrative Oversight Dollars	Years Since Last Audit	FY 2018	FY 2019	FY 2020	Later
		Auditor Preference	Management Request									
Budgeting	20			10	1,363,800,000	44,500,000	1,319,300,000	10	X			
Property Management (Fixed Assets)	20			10	944,934,332	29,251,328	915,683,005	10		X		
Enrollment Management	20			10	442,843,048	0	442,843,048	10			X	
Accounts Payable	20			10	285,484,987	3,118,546	282,366,441	10		X		
Purchasing	20			10	285,484,987	3,118,546	282,366,441	10	X			
Formula Funding	18	5		10	143,876,152	1,425,000	142,451,152	3				X
Facilities Planning & Construction	17		5	10	108,799,203	0	108,799,203	2				X
Contract & Grants Administration	16			10	107,358,737	0	107,358,737	6				X
Campus Card	16		5	1	16,947,261	0	16,947,261	10			X	
Real Estate Services	16	5		1	15,807,967	0	15,807,967	10		X		
Parking	16	5		1	14,779,793	0	14,779,793	10				X
Financial Reporting	15			10	1,415,385,880	117,606,456	1,297,779,424	5				X
Payroll	15	5		10	479,001,264	8,088,503	470,912,761	0				X
Financial Aid	15	5		10	169,090,081	0	169,090,081	0		X	X	
Academic Fees	15			5	51,528,441	0	51,528,441	10				X
Continuing Education	15		5	0	2,861,719	0	2,861,719	10				X
University Advancement	14			4	42,063,480	0	42,063,480	10				X
Student Accounting & Receivables	12			10	442,843,048	0	442,843,048	2				X
Investment Management	12			2	22,737,357	4,554,570	18,182,787	10				X
Student Services	12			2	22,721,971	0	22,721,971	10				X
Library	12			2	20,002,792	0	20,002,792	10				X
Police Departments	11			1	11,683,922	0	11,683,922	10			X	
General Accounting	10			10	1,047,739,253	146,806,111	900,933,142	0				X
College/Division Departmental Reviews	10			10	1,036,387,672	0	1,036,387,672	0	X	X	X	
Human Resources	10			10	110,529,804	1,845,972	108,683,832	0				X
Institutional Compliance Programs	10			0	0	0	0	10				X
Auxiliary Contract Administration	9	5		0	4,302,314	0	4,302,314	4				X
Student Housing	8	5		3	39,921,216	0	39,921,216	0				X
College Operations	8			3	33,809,981	0	33,809,981	5				X
Procurement Cards / Travel Cards	7			4	46,656,062	156,005	46,500,057	3				X
Facilities Management	7		5	2	27,303,636	0	27,303,636	0				X
Information Technology	7	5		2	25,182,827	0	25,182,827	0	X	X	X	
Support Organizations	7			0	0	0	0	7				X
Travel and Entertainment Expenditures	4			0	5,896,368	18,939	5,877,429	4				X
Athletics	3			3	38,555,322	0	38,555,322	0	X	X	X	
Endowments	2			2	23,598,467	1,725,820	21,872,647	0				X

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020**

**UNIVERSITY OF HOUSTON-CLEAR LAKE
SYSTEM-WIDE AUDITS
RISK ASSESSMENT**

Auditable Area	Total Risk Rank	Reason For Audit		FY2018-2020 Administrative Oversight Risk Level	Administrative Oversight Dollars	Years Since Last Audit	FY 2018	FY 2019	FY 2020	Later
		Auditor Preference	Management Request							
Budgeting	20			10	170,100,000	10	X			
Enrollment Management	16			6	69,306,094	10			X	
Financial Reporting	15			10	104,560,107	5				X
Property Management (Fixed Assets)	15			5	58,493,468	10		X		
Real Estate Services	15	5		0	1,116,870	10		X		
Parking	15	5		0	845,229	10				X
Campus Card	15		5	0	0	10			X	
Accounts Payable	12			2	22,985,847	10		X		
Purchasing	12			2	22,985,847	10	X			
Payroll	11	5		6	68,490,010	0				X
General Accounting	10			10	238,653,208	0				X
College/Division Departmental Reviews	10			10	115,388,129	0			X	
Academic Fees	10			0	8,554,881	10				X
Student Services	10			0	4,502,188	10				X
Library	10			0	4,221,422	10				X
Police Departments	10			0	1,777,152	10			X	
Investment Management	10			0	1,211,079	10				X
Procurement Cards / Travel Cards	10			0	1,208,649	10				X
University Advancement	10			0	160,839	10				X
Continuing Education	10			0	0	10				X
Institutional Compliance Programs	10			0	0	10				X
Facilities Planning & Construction	9		5	2	27,868,782	2				X
Formula Funding	9	5		2	25,078,506	2				X
Auxiliary Contract Administration	9	5		0	310,393	4				X
Student Accounting & Receivables	8			6	69,306,094	2				X
Financial Aid	8	5		3	35,499,267	0	X	X	X	
Travel and Entertainment Expenditures	6			0	611,687	6				X
Information Technology	5	5		0	7,165,643	0	X	X	X	
Contract & Grants Administration	4			0	3,901,363	4				X
Endowments	3			0	783,384	3				X
Human Resources	1			1	19,119,210	0				X
Facilities Management	0			0	8,159,956	0				X
Athletics	0			0	0	0				
College Operations	0			0	0	0				
Student Housing	0			0	0	0				
Support Organizations	0			0	0	0				

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020**

**UNIVERSITY OF HOUSTON-DOWNTOWN
SYSTEM-WIDE AUDITS
RISK ASSESSMENT**

Auditable Area	Total Risk Rank	Reason For Audit		FY2018-2020 Administrative Oversight Risk Level	Administrative Oversight Dollars	Years Since Last Audit	FY 2018	FY 2019	FY 2020	Later
		Auditor Preference	Management Request							
Budgeting	20			10	185,200,000	10	X			
Enrollment Management	18			8	84,544,755	10			X	
Property Management (Fixed Assets)	17			7	77,450,654	10		X		
Real Estate Services	16	5		1	13,226,130	10		X		
Financial Reporting	15			10	137,591,511	5				X
Parking	15	5		0	1,555,000	10				X
Campus Card	15		5	0	0	10			X	
Financial Aid	13	5		8	81,441,470	0	X	X	X	
Payroll	12	5		7	75,598,771	0				X
Accounts Payable	12			2	27,217,689	10		X		
Purchasing	12			2	27,217,689	10	X			
Academic Fees	11			1	12,543,126	10				X
General Accounting	10			10	324,071,630	0				X
College/Division Departmental Reviews	10			10	162,208,147	0	X	X		
Student Accounting & Receivables	10			8	84,544,755	2				X
Student Services	10			0	5,026,213	10				X
Library	10			0	4,259,895	10				X
Procurement Cards / Travel Cards	10			0	3,435,716	10				X
Contract & Grants Administration	10			0	3,335,680	10				X
Police Departments	10			0	2,577,699	10			X	
Continuing Education	10			0	1,628,415	10				X
Investment Management	10			0	1,491,179	10				X
University Advancement	10			0	1,331,700	10				X
Institutional Compliance Programs	10			0	0	10				X
Auxiliary Contract Administration	9	5		0	828,385	4				X
Formula Funding	8	5		2	23,627,504	1				X
Facilities Planning & Construction	7		5	0	2,000,000	2				X
Information Technology	6	5		1	15,393,820	0	X	X	X	
Travel and Entertainment Expenditures	6			0	358,360	6				X
Endowments	3			0	987,163	3				X
Human Resources	1			1	19,888,336	0				X
Facilities Management	0			0	8,755,873	0				X
Athletics	0			0	0	0				
College Operations	0			0	0	0				
Student Housing	0			0	0	0				
Support Organizations	0			0	0	0				

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
AUDIT PLAN, FY 2018-2020**

**UNIVERSITY OF HOUSTON-VICTORIA
SYSTEM-WIDE AUDITS
RISK ASSESSMENT**

Auditable Area	Total Risk Rank	Reason For Audit		FY2018-2020 Administrative Oversight Risk Level	Administrative Oversight Dollars	Years Since Last Audit	FY 2018	FY 2019	FY 2020	Later
		Auditor Preference	Management Request							
Budgeting	20			10	131,300,000	10	X			
Real Estate Services	15	5		0	4,039,293	10		X		
Campus Card	15		5	0	1,133,860	10			X	
Property Management (Fixed Assets)	13			3	30,286,507	10		X		
Facilities Planning & Construction	12		5	5	57,200,000	2				X
Enrollment Management	12			2	23,915,643	10			X	
Accounts Payable	11			1	15,711,047	10		X		
Purchasing	11			1	15,711,047	10	X			
Academic Fees	10			0	3,254,525	10				X
Student Housing	10	5	5	0	2,961,593	0				X
Student Services	10			0	2,653,377	10				X
Procurement Cards / Travel Cards	10			0	2,015,204	10				X
Facilities Management	10			0	1,914,656	10				X
Library	10			0	1,474,471	10				X
Investment Management	10			0	435,966	10				X
Continuing Education	10			0	0	10				X
Institutional Compliance Programs	10			0	0	10				X
Police Departments	10			0	0	10			X	
University Advancement	10			0	0	10				X
Auxiliary Contract Administration	9	5		0	4,683,487	4				X
Formula Funding	8	5		1	14,606,291	2				X
Payroll	7	5		2	27,064,673	0				X
Financial Aid	7	5		2	24,992,675	0	X	X	X	
Financial Reporting	7			2	24,977,490	5				X
Travel and Entertainment Expenditures	6			0	254,610	6				X
College/Division Departmental Reviews	5			5	50,164,247	0			X	
Athletics	5			0	1,658,448	5				X
Information Technology	5	5		0	1,236,519	0	X	X	X	
Student Accounting & Receivables	4			2	23,915,643	2				X
Contract & Grants Administration	3			0	2,335,428	3				X
General Accounting	2			2	22,126,272	0				X
Endowments	2			0	335,819	2				X
Human Resources	0			0	8,583,199	0				X
Parking	0			0	0	0				
College Operations	0			0	0	0				
Support Organizations	0			0	0	0				

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT**

AUDIT COVERAGE MATRICES

INDEX

1. SACS Accreditation Reviews
2. NCAA Rules-Compliance
3. Financial Aid – Schedule
4. Financial Aid – Award Amounts
5. Departmental Reviews
6. Endowments
7. Information Technology

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020**

**AUDIT COVERAGE MATRIX
SACS 10 YEAR ACCREDITATION REVIEWS**

<u>Year</u>	CAMPUS			
	<u>UH</u> 10 Year	<u>UHCL</u> 10 Year	<u>UHD</u> 10 Year	<u>UHV</u> 10 Year
2018	X			
2019				
2020				
2021				
2022		X		
2023				
2024				X
2025				
2026			X	
2027				
2028	X			
2029				
2030				
2031				

Note: SACS Regional Accreditation Reviews are required every 10 years. The reviews are performed by external auditors.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020**

**AUDIT COVERAGE MATRIX
NCAA RULES-COMPLIANCE**

<u>Audit Areas</u>	<u>FY 2018</u>	<u>FY 2019</u>	<u>FY 2020</u>	<u>FY 2021</u>	<u>FY 2022</u>
<u>Major Areas</u>					
Eligibility					
- Initial-Eligibility Certification			X		
- Continuing-Eligibility Certification			X		
- Transfer-Eligibility Certification			X		
Financial Aid Administration	X				X
Recruiting		X			
<u>Other Areas</u>					
Governance & Organization	X				X
Academic Performance Program			X		
Camps and Clinics		X			
Investigations and Self-Reporting Rules Violations		X			
Rules Education		X			
Extra Benefits					
- Athletic Equipment and Apparel		X			
- Complimentary Admissions	X				X
- Student-Athlete Vehicles	X				X
- Team Travel		X			
- Representatives of Athletics Interests	X				X
Playing and Practice Seasons			X		
Student-Athlete Employment	X				X
Amateurism			X		
Commitment of Personnel to Rules-Compliance Activities	X	X	X		X

Note: NCAA Bylaw 22.2.1.2.(e) - ...the institution shall demonstrate that: ... at least once every four years, its rules-compliance program is the subject of evaluation by an authority outside of the athletics department. This bylaw was rescinded as of February 2013. However, the Athletics Compliance Department continues to follow the remaining NCAA bylaws as part of their compliance operations.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020**

**AUDIT COVERAGE MATRIX
FINANCIAL AID**

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
<u>Title IV</u>					
Pell Grants	X				
Federal Direct Loan Program	X				
Perkins Loans	X				
College Work-Study	X				
Supplemental Education Opportunity Grants	X				
TEACH Grant	X				
<u>Non-Title IV</u>					
Scholarships		X			
Designated Tuition (15%) - Set Aside			X		
Other Non-Title IV					X

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020**

**FINANCIAL AID PROGRAMS
TOTAL AWARDS**

Entity/ Year	Federal Family Education Loan Program	Federal Direct Loan Program	Pell Grants	Perkins Loans	College Work-Study	Supplemental Education Opportunity Grants	Academic Competitiveness Grant	National SMART Grant	TEACH Grant	Total Title IV Financial Aid
	\$ Awards	\$ Awards	\$ Awards	\$ Awards	\$ Awards	\$ Awards	\$ Awards	\$ Awards	\$ Awards	\$ Awards
UH										
2011	N/A	\$172,662,435	\$51,004,966	\$1,126,019	\$1,295,837	\$1,165,849	\$852,945	\$601,449	\$96,500	\$228,806,000
2012	N/A	\$181,547,103	\$54,577,436	\$2,118,694	\$1,617,134	\$1,000,000	N/A	N/A	\$77,500	\$240,937,867
2013	N/A	\$172,531,087	\$53,526,012	\$1,456,759	\$1,328,953	\$1,000,000	N/A	N/A	\$51,000	\$229,893,811
2014	N/A	\$162,259,752	\$51,490,996	\$63,768	\$1,329,684	\$1,055,234	N/A	N/A	\$32,977	\$216,232,411
2015	N/A	\$164,627,000	\$54,860,338	\$79,962	\$1,457,192	\$1,130,012	N/A	N/A	\$34,220	\$222,188,724
2016	N/A	\$172,912,337	\$56,238,765	\$46,490	\$1,610,023	\$998,041	N/A	N/A	\$34,792	\$231,840,448
2017	N/A	\$178,394,561	\$57,996,235	\$6,500	\$1,462,989	\$1,243,075	N/A	N/A	\$23,749	\$239,127,109
UHCL										
2011	N/A	\$36,553,539	\$7,223,187	\$64,042	\$123,044	\$205,036	N/A	\$315,573	\$358,038	\$44,842,459
2012	N/A	\$37,401,756	\$7,705,328	\$53,111	\$124,471	\$190,449	N/A	N/A	\$297,458	\$45,772,573
2013	N/A	\$35,416,173	\$7,867,066	\$67,000	\$111,587	\$197,915	N/A	N/A	\$247,651	\$43,907,392
2014	N/A	\$31,621,768	\$7,657,532	\$52,000	\$143,815	\$118,766	N/A	N/A	\$228,374	\$39,822,255
2015	N/A	\$30,905,917	\$8,609,251	\$20,000	\$154,374	\$138,500	N/A	N/A	\$174,995	\$40,003,037
2016	N/A	\$27,864,461	\$8,917,260	\$32,200	\$154,394	\$167,000	N/A	N/A	\$188,333	\$37,323,648
2017	N/A	\$28,483,365	\$9,563,063	\$31,802	\$160,085	\$207,000	N/A	N/A	\$155,762	\$38,601,077
UHD										
2011	N/A	\$49,650,902	\$26,792,564	N/A	\$409,926	\$420,590	\$451,165	\$155,095	N/A	\$77,880,242
2012	N/A	\$53,723,163	\$26,751,083	N/A	\$285,343	\$421,385	N/A	N/A	N/A	\$81,180,974
2013	N/A	\$52,876,329	\$26,294,178	N/A	\$306,207	\$465,399	N/A	N/A	N/A	\$79,942,113
2014	N/A	\$49,973,546	\$26,465,051	N/A	\$310,022	\$376,525	N/A	N/A	N/A	\$77,125,144
2015	N/A	\$54,851,693	\$27,206,868	N/A	\$313,512	\$452,579	N/A	N/A	N/A	\$82,824,652
2016	N/A	\$55,774,055	\$24,712,245	N/A	\$402,149	\$440,517	N/A	N/A	N/A	\$81,328,966
2017	N/A	\$59,184,520	\$24,722,797	N/A	\$516,597	\$457,892	N/A	N/A	N/A	\$84,881,806
UHV										
2011	N/A	\$18,997,187	\$4,561,797	N/A	\$72,920	\$76,385	\$51,750	\$28,000	\$26,000	\$23,814,039
2012	N/A	\$21,534,532	\$4,771,457	N/A	\$92,906	\$57,068	N/A	N/A	\$26,000	\$26,481,963
2013	N/A	\$21,082,561	\$5,028,439	N/A	\$120,131	\$93,726	N/A	N/A	\$18,322	\$26,343,179
2014	N/A	\$21,217,151	\$5,457,117	N/A	\$113,279	\$78,840	N/A	N/A	\$20,078	\$26,886,465
2015	N/A	\$21,071,875	\$5,938,981	N/A	\$137,589	\$120,697	N/A	N/A	\$26,871	\$27,296,013
2016	N/A	\$19,802,353	\$6,088,092	N/A	\$146,225	\$154,372	N/A	N/A	\$25,966	\$26,217,008
2017	N/A	\$20,305,378	\$6,392,761	N/A	\$135,182	\$148,250	N/A	N/A	\$20,504	\$27,002,075

NOTE 1: Award amounts were provided by Financial Aid Directors.

NOTE 2: Award amounts for FY 2017 are as of August 2017.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020**

**AUDIT COVERAGE MATRIX
DEPARTMENTAL REVIEWS**

University	College/Division Name	FY 2017 BUDGET			FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
		Operations Expenditures	Restricted Expenditures	FTEs					
UH	Academic Affairs/Provost	61,307,907	1,674,951	223				X	
UH	Administration & Finance	122,165,836	21,891,249	1,305		X			
UH	Gerald D. Hines College of Arch. and Des.	5,952,940	650,637	56			X		
UH	Kathrine G. McGovern College of the Arts	13,963,978	7,759,097	233		X			
UH	Athletics	39,072,677	6,393,353	171			X		
UH	C.T. Bauer College of Business	44,796,318	9,730,940	385	X				
UH	Chancellor/President	2,917,517	94,973	21			X		
UH	College of Education	14,948,876	5,551,772	294				X	
UH	Cullen College of Engineering	35,584,576	29,021,792	495	X				
UH	Graduate College of Social Work	4,623,436	2,549,242	82				X	
UH	Honors College	4,605,996	716,560	57		X			
UH	Conrad N. Hilton College of Hotel & Rest. Mgmt.	13,921,750	3,022,883	108				X	
UH	Law Center	24,691,019	1,819,693	297		X			
UH	College of Liberal Arts & Social Sciences	58,499,419	14,076,303	965		X			
UH	University of Houston Libraries	19,677,654	325,138	119	X				
UH	College of Natural Sciences & Mathematics	54,924,013	36,630,486	524	X				
UH	School of Nursing	3,531,402	0	23				X	
UH	College of Optometry	22,230,550	7,645,447	183			X		
UH	College of Pharmacy	13,390,452	3,721,437	146		X			
UH	Research	57,406,713	8,436,004	286	X				
UH	Student Affairs & Enrollment Services	132,139,420	86,554,874	658		X			
UH	College of Technology	15,463,019	2,209,010	189	X				
UH	University Advancement	14,640,220	332,489	130				X	
UH	University Marketing, Comm, & Media	5,123,654	0	44				X	
		785,579,342	250,808,330	6,991					
UHCL	Administration & Finance	17,127,008	5,000	196			X		
UHCL	Business	11,756,769	3,820	145			X		
UHCL	Education	7,347,470	893,073	113				X	
UHCL	Human Sciences & Humanities	11,638,220	782,369	210			X		
UHCL	President's Office	2,848,363	21,825	32				X	
UHCL	Provost's Office	36,609,357	13,531,732	440				X	
UHCL	Science and Engineering	11,962,017	861,106	185			X		
		99,289,204	16,098,925	1,321					
UHD	Academic & Student Affairs	33,199,331	37,104,472	290				X	
UHD	Administration & Finance	30,310,615	0	274				X	
UHD	Advancement & External Relations	2,910,019	0	18				X	
UHD	Business	16,854,123	476,374	199		X			
UHD	Employment Svc & Operations	1,497,743	0	17				X	
UHD	Humanities & Social Sciences	13,599,939	62,666	260	X				
UHD	President's Office	1,190,509	6,004	6				X	
UHD	Public Service	7,192,635	1,206,789	107	X				
UHD	Sciences & Technology	10,321,963	634,925	173		X			
UHD	University College	4,088,479	1,551,561	75				X	
		121,165,356	41,042,791	1,420					
UHV	Administration & Finance	7,747,209	0	89			X		
UHV	Arts & Sciences	5,838,687	16,867	89				X	
UHV	Business Administration	7,340,742	310,008	76				X	
UHV	Education	3,933,927	456,946	52				X	
UHV	Student Affairs	4,323,242	86,928	37			X		
UHV	President's Office	4,113,529	61,711	39				X	
UHV	Provost & Enrollment Management	8,027,500	7,397,867	100			X		
UHV	University Advancement & External Rel.	509,084	0	6				X	
		41,833,920	8,330,327	488					

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020**

UNIVERSITY OF HOUSTON SYSTEM

**AUDIT COVERAGE MATRIX
ENDOWMENTS**

Endowment Category	No. of Endowments	Market Value as of 8/31/16	Income Distributed FY 2016	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016
University of Houston:									
Administration & Finance	1	1,420	-		X				
Advancement	1	2,523,327	(132,489)						X
Gerald D. Hines College of Architecture and Design	16	6,563,790	(236,332)			X			
Athletics	44	6,049,308	(235,039)	X					
C. T. Bauer College of Business	125	71,723,730	(2,135,942)			X			
College of Education	62	2,969,413	(114,275)	X					
Cullen College of Engineering	98	21,789,707	(750,214)		X				
Graduate College of Social Work	30	7,861,755	(199,613)			X			
Honors College	51	7,765,775	(308,646)					X	
Conrad N. Hilton College of Hotel and Restaurant Mgmt.	54	4,181,941	(169,411)			X			
Katherine G. McGovern College of the Arts	107	50,955,483	(2,055,593)						X
College of Liberal Arts & Social Sciences	180	35,307,689	(1,228,998)						X
College of Law	11	1,617,179	(66,440)			X			
University of Houston Libraries	73	8,254,146	(325,138)	X					
Non College Specific	195	81,654,194	(2,817,632)		X				
College of Natural Sciences & Mathematics	61	14,640,558	(484,540)	X					
College of Optometry	34	6,752,093	(200,582)	X					
College of Pharmacy	86	2,706,760	(93,353)					X	
President	5	2,232,365	(95,878)		X				
Office of the Provost	22	46,816,880	(1,981,594)		X				
Research	12	21,624,211	(909,521)		X				
Student Affaris	6	613,769	(25,687)		X				
College of Technology	38	2,416,970	(64,399)					X	
Total - University of Houston	1,312	407,022,463	(14,631,316)						
University of Houston-Clear Lake									
	163	21,341,300	(783,384)				X		
University of Houston-Downtown									
	91	26,418,032	(987,162)				X		
University of Houston-Victoria									
	89	10,835,110	(426,567)					X	
System Administration									
	21	108,282,020	(4,556,334)		X				
TOTAL - UH SYSTEM ENDOWMENT FUND	1,676	573,898,925	(21,384,763)						

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2018-2020**

UNIVERSITY OF HOUSTON SYSTEM

**AUDIT COVERAGE MATRIX
INFORMATION TECHNOLOGY**

Component	Audit	Priority		FY 2016	FY 2017	FY 2018	FY 2019	FY 2020
UHS	PeopleSoft	1			X			
UHS	Information Technology General Controls - Research	2						X
UHS	Physical Access	3		X				
UH	BSR Advance	4			X			
UHS	Single Sign-On Central Authentication	5						
UHS	Malware and Anti-Virus	6						X
UHS	Learning Management System	7						X
UH	Cybersecurity Assessment	8			X			
UH	Disaster Recovery and Availability	9					X	
UHS	Third Party Risk Management	10					X	
UHS	External Vulnerability and Penetration Testing	11				X		
UHS	Effort Reporting	12				X		
UHS	HIPAA Compliance	13						
UHS	PCI-DSS Compliance	14				X		
UHS	FISMA Compliance	15						
UH	Information Technology General Controls - UH	16						
UHCL	Information Technology General Controls - UHCL	17						
UHD	Information Technology General Controls - UHD	17						
UHV	Information Technology General Controls - UHV	17						
UHS	System Development Life Cycle	18						X
UHS	Mobile Device	19						
UHS	Incident Response	20						
UHS	Security Event Monitoring	21						
UHS	IT Governance	22					X	
UHS	Resource Planning	23						
UHS	Document Retention Compliance	24						
UHS	Social Media	25						

Note: The IT Audit Universe and related Risk Assessment was prepared by our Co-Sourced Information Technology auditor on March 22, 2016.