

Annual Internal Audit Plan  
FY 2025

August 21, 2024

## Overview

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## Definition of Internal Auditing

“Internal auditing is an independent, objective assurance and advisory service designed to add value and improve an organization's operations. It helps an organization accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of and governance, risk management, and control processes.”

## Staff Members and Certified Competencies

Name	Title	Certifications
White, Barbara Carol	Asst, Administrative, Ex	
Ho, Aiden	Auditor 1	
Martinez, Jackie	Auditor 1	
Gonzalez, Kathy M	Auditor 2	CCRP
Applebach, Connie C	Auditor 3	CISA
Porter, Garland Eric	Auditor 3	CFE, CGAP
Moreno, Cesario Anthony	Sr Auditor	CFE, CGAP
Chance, Leonard, IV	IT Auditor	
Hurd, Phillip Wayne	Chief Audit Executive	CIA, CISSP, CCEP
O'Neal, Brandee M	Dir, Ops & Fin Audit	CIA, CFE

CIA	Certified Internal Auditor
CISA	Certified Information Systems Auditor
CFE	Certified Fraud Examiner
CCRP	Certified Clinical Research Professional
CGAP	Certified Government Auditing Professional
CISSP	Certified Information Systems Security Professional
CCEP	Certified Compliance and Ethics Professional

Existing Year Projects that are in Process		
TITLE	STATUS (select from drop-down list)	COMMENTS
Travel Expense (UH, UHCL, and UHD)	Project Currently In Progress	In planning (UH), fieldwork (UHCL) and reporting (UHD)
Travel & Entertainment Expenditures - Board, FY24	Project Currently In Progress	Board Requested - Continual -Report in November
Travel & Entertainment expenditures - President, FY24 (UH, UHCL, UHD, and UHV)	Project Currently In Progress	Board Requested - Continual -Report in November
Contracts Requiring Board Approval	Project Currently In Progress	Board Requested - Continual -Report each quarter
Lab Safety (UH and UHD)	Project Currently In Progress	In fieldwork (UH) and reporting (UHD)
UH Education Research Center	Project Not Started / Keep on Audit Plan	To begin in September 2024
Special Projects/Investigations	Project Currently In Progress	Multiple special projects/investigations continue

Additions to Audit Plan Based on Risk Assessment and Risk Register						
ENGAGEMENT TITLE	GROUPING	TYPE	SCOPE	TIME FRAME	INCLUSION RATIONALE	Entity to be Audited
Title of the audit engagement.	Assurance Blended Consulting Special Project	Compliance Financial Information Technology Investigation Operational	Controls Review Full Review Limited Review	Near Term - 1-6 Months Medium Term - 7-12 Months Long Term - 13-18 Months	Information describing why this project is included on the audit plan.	UHS UH UHCL UHD UHV
Annual Procurement Report	Assurance	Compliance	Limited Review	Near Term - 1-6 Months	Mandatory Audit	x x x x x
Board of Regents Travel & Entertainment, FY 2025	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit	x
Chancellor/President's Travel & Entertainment, FY 2025	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit	x x x x x
Contracts Requiring Board of Regents Approval	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit	x x x x x
Compliance with Education Code 51.9337	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit	x
Joint Admission Medical Program	Assurance	Compliance	Controls Review	Near Term - 1-6 Months	Mandatory Audit	x x
Education Research Center	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit	x
Compliance with Texas Administrative Code 202	Assurance	Information Technology	Limited Review	Near Term - 1-6 Months	Mandatory Audit	x x x x x
Compliance with Texas Education Code 51.3525	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit	x x x x x
Inventory of Protected Health Information	Assurance	Multiple Aspect	Full Review	Medium Term - 7-12 Months	Evaluation Step	x
Information Technology Risk Assessment	Assurance	Information Technology	Full Review	Near Term - 1-6 Months	Evaluation Step	x
Continuous Control Monitoring	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Ensure Compliance	x x x x x
Donor Agreement Expenditures	Assurance	Compliance	Limited Review	Near Term - 1-6 Months	Ensure Compliance	x
Procurement Card Audit	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Ensure Compliance	x x x

## Additional Points

- 20% of available talent hours are reserved for Management/Board requests and investigations.
- Improvements in efficiencies which result in additional talent hours will be applied to near-term audits first, then to mid-term audits.