UNIVERSITY OF HOUSTON SYSTEM

INTERNAL AUDIT REPORT

UNIVERSITY OF HOUSTON SYSTEM

BOARD OF REGENTS' TRAVEL & ENTERTAINMENT FY 2017

REPORT NO. AR2018-05

University of Houston System

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MEMORANDUM

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

Dr. Renu Khator
Chancellor/President, UHS/UH

FROM: Don F. Guyton
Chief Audit Executive

DATE: October 30, 2017

SUBJ: Internal Audit Report – UHS Board of Regents' Travel and Entertainment, FY 2017

I have attached for your review and comment the final draft of the above referenced internal audit report. This report has been distributed to/discussed with key personnel at the University of Houston and University of Houston System. This report is summarized as follows:

Executive Summary:

As part of our annual audit plan, we reviewed travel and entertainment expenditures of the members of the Board of Regents (BOR) for fiscal year 2017 funded by accounts of the BOR Office. It should be noted that in some cases, travel and entertainment expenditures for regents may be funded by accounts other than the BOR Office accounts and by outside organizations. The objective of our review was to determine whether expenditures for travel and entertainment were appropriately documented and allowable under university policies. In our opinion, the travel and entertainment expenditures of the regents for the year ended August 31, 2017, were appropriately documented and were allowable under university policies.

This audit report is scheduled to be included in the agenda materials for the November 16, 2017 meeting of the Audit and Compliance Committee of the Board of Regents. Please let me know if you have any questions.

Attachment

UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT

UNIVERSITY OF HOUSTON SYSTEM
BOARD OF REGENTS' TRAVEL AND ENTERTAINMENT
FY 2017

BACKGROUND/OBJECTIVE:

The Internal Auditing Department reviews the travel and entertainment expenditures of the members of the Board of Regents (BOR) annually. This review is scheduled in the annual audit plan.

The objective of this review was to determine whether expenditures for travel and entertainment were appropriately documented and allowable under university policies.

SCOPE:

We reviewed travel and entertainment expenditures of the members of the BOR for fiscal year 2017 funded by accounts of the BOR Office. We determined that there were $15,988 of travel related charges and $48,505 of entertainment related charges. There was $361 of direct reimbursements.

It should be noted that in some cases, travel and entertainment expenditures for regents may be funded by accounts other than the BOR Office accounts and by outside organizations. The scope of this review only includes the travel and entertainment expenditures funded by the BOR Office accounts.

CONCLUSION:

In our opinion, the travel and entertainment expenditures for the year ended August 31, 2017, were appropriately documented and were allowable under university policies.

Don F. Guyton
Chief Audit Executive
October 13, 2017