

Annual Internal Audit Plan
FY 2024

August 23, 2023

Overview

1. Internal Audit Definition
2. Staff Members and Certified Competencies
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Definition of Internal Auditing

“Internal auditing is an independent, objective assurance and consulting activity 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 risk management, control, and governance processes.”

Staff Members and Certified Competencies

Name	Job Title	Certifications
White, Barbara Carol	Asst, Administrative, Exec	
Dahlke, Sandra Wells	Working Retiree	CAP
Ho, Aiden	Auditor I	
Gonzalez, Kathy	Auditor II	CCRP
McClellan, Elias Jacob	Auditor II	CFE
Tran, Emily Kim	Auditor II	CFE, AIRC
Applebach, Connie C	Auditor III	CISA
Porter, Eric	Auditor III	CFE
Gerry, Kim A.	Auditor IV	CFE
Moreno, Cesario Anthony	Auditor IV	CFE, CGAP
O'Neal, Brandee M	Director	CIA, CFE
Hurd, Phillip Wayne	Chief Audit Executive	CIA, CISSP, CCEP

Existing Year Projects that are in Process

TITLE	STATUS <small>(select from drop-down list)</small>	COMMENTS
Procurement Card Management (UH, UHD and UHV)	Project Currently In Progress	In fieldwork
Travel Expense (UH, UHCL, and UHD)	Project Currently In Progress	In fieldwork
Education Resource Center (UH)	Project Currently In Progress	In fieldwork
Travel & Entertainment Expenditures - Board, FY23	Project Currently In Progress	Board Requested - Continual -Report in November
Travel & Entertainment expenditures - President, FY23 (UH, UHCL, UHD, and UHV)	Project Currently In Progress	Board Requested - Continual -Report in November
Contracts Requiring Board Approval	Project Currently In Progress	In fieldwork
UHV Scholarships and Financial Aid	Project Currently In Progress	In fieldwork
Research Lab Safety (UH, UHCL, and UHD)	Project Currently In Progress	In fieldwork
Research Governance and Process Overview (UH)	Project Currently In Progress	In reporting
Minors on Campus (UH)	Project Currently In Progress	In planning
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				
						UHS	UH	UHCL	UHD	UHV
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.					
Annual Procurement Report	Assurance	Compliance	Limited Review	Near Term - 1-6 Months	Mandatory Audit		X			
Athletics - Football Attendance	Assurance	Compliance	Limited Review	Near Term - 1-6 Months	Mandatory Audit		X			
Board of Regents Travel & Entertainment, FY 2024	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit	X				
Chancellor/President's Travel & Entertainment, FY 2024	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit		X	X	X	X
Contracts Requiring Board of Regents Approval	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit	X				
Compliance with Education Code 51.9337	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit	X				
Education Resource Center (UH)	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit	X	X			
Facilities Development Projects	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit				X	
College of Medicine Business Process Review	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Ensure Compliance		X			
Continuous Control Monitoring	Other	Compliance	Limited Review	Near Term - 1-6 Months	Evaluation Step	X	X	X	X	X
Inventory of Protected Health Information	Assurance	Operational	Limited Review	Near Term - 1-6 Months	Evaluation Step		X			
Donor Agreement Expenditures	Assurance	Compliance	Limited Review	Near Term - 1-6 Months	Ensure Compliance		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.