

Annual Internal Audit Plan

FY 2026

August 21, 2025

Overview

1. Internal Audit Definition
2. Staff Members and Certified Competencies
3. Proposed Audit Plan
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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	
Charlotte Giesler	Auditor 1	
Stephanie Duron	Auditor 1	
Ho,Aiden	Auditor 1	
Martinez,Jackie	Auditor 1	CFE
Gonzalez,Kathy M	Auditor 2	CCRP
Porter,Garland Eric	Auditor 3	CFE
Chance,Leonard, IV	IT Auditor	
O'Neal,Brandee M	Dir, Ops & Fin Audit	CIA, CFE
Hurd,Phillip Wayne	Chief Audit Executive	CIA, CISSP, CCEP

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
Procurement Card Management (UH, UHD)	Project Currently In Progress	In fieldwork (UH) and reporting (UHD)
Travel & Entertainment Expenditures - Board, FY25	Project Currently In Progress	Board Requested - Continual -Report in November
Travel & Entertainment expenditures - President, FY25 (UH, UHCL, and UHD)	Project Currently In Progress	Board Requested - Continual -Report in November
Contracts Requiring Board Approval	Project Currently In Progress	Board Requested - Continual -Report each quarter
Information Technology Risk Assessment	Project Currently In Progress	Assessment in progress
UH Foundation Donor Agreement Expenditures	Project Currently In Progress	In reporting
Protected Health Information	Project Currently In Progress	In fieldwork
Lab Safety (UH)	Project Currently In Progress	In fieldwork
UH Education Research Center	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			
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
Annual Procurement Report	Assurance	Compliance	Limited Review	Near Term - 1-6 Months	Mandatory Audit	X	X	X	X
Board of Regents Travel & Entertainment, FY 2026	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit	X			
Chancellor/President's Travel & Entertainment, FY 2026	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit		X	X	X
Contracts Requiring Board of Regents Approval	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit	X	X	X	X
Compliance with Education Code 51.9337	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit	X			
Compliance with Education Code 51.3525	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit	X	X	X	X
Joint Admission Medical Program - UH and UH College of Medicine	Assurance	Compliance	Controls Review	Near Term - 1-6 Months	Mandatory Audit		X		
Education Research Center	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit		X		
Travel Management and Expenditures	Assurance	Compliance	Controls Review	Medium Term - 7-12 Months	Ensure compliance		X	X	X
Information Technology Audit - Scope to be determined based on risk assessment in progress	Assurance	Information Technology	Controls Review	Near Term - 1-6 Months	Ensure compliance		X	X	X
Information Technology Audit - Scope to be determined based on risk assessment in progress	Assurance	Information Technology	Controls Review	Medium Term - 7-12 Months	Ensure compliance		X	X	X
Continuous Control Monitoring	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Ensure compliance	X	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.