

UNIVERSITY OF HOUSTON SYSTEM

INTERNAL AUDIT REPORT

UNIVERSITY OF HOUSTON SYSTEM

BOARD OF REGENTS'
TRAVEL AND ENTERTAINMENT
FY 2020

REPORT NO. AR2021-02



University of Houston System

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MEMORANDUM

TO: Mr. Jack B. Moore
Chair, Audit and Compliance Committee

Dr. Renu Khator
Chancellor/President, UHS/UH

FROM: Phillip W. Hurd
Chief Audit and Compliance Executive

DATE: November 13, 2020

SUBJ: Internal Audit Report – UHS Board of Regents’ Travel and Entertainment, FY 2020

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 2020 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, 2020, were appropriately documented and were allowable under university policies.

This audit report is scheduled to be included in the agenda materials for the December 3, 2020 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 2020**

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.

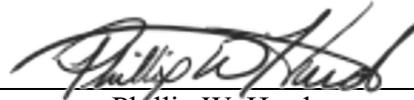
SCOPE:

We reviewed travel and entertainment expenditures of the members of the BOR for fiscal year 2020 funded by accounts of the BOR Office. We determined that there were \$4,581 of travel related charges and \$19,512 of entertainment related charges.

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, 2020, were appropriately documented and were allowable under university policies.



Phillip W. Hurd

Chief Audit and Compliance Executive

October 30, 2020