Annual Internal Audit Plan
FY 2027

August 20, 2026

Overview

1. Internal Audit Definition
2. Staff Members and Certified Competencies
3. Proposed Audit Plan
4. Additional Points

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.”

Existing Year Projects that are in Process		
TITLE	**STATUS**	**COMMENTS**
Procurement Card Management (UH)	Project Currently In Progress	In reporting (UH)
Travel & Entertainment Expenditures - Board, FY26	Project Currently In Progress	Board Requested - Continual -Report in November
Travel & Entertainment expenditures - President, FY26 (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
Compliance with Texas Administrative Code 202	Project Currently In Progress	In fieldwork
Protected Health Information	Project Currently In Progress	In fieldwork
Lab Safety (UH)	Project Currently In Progress	In reporting
UH Education Research Center	Project Currently In Progress	In planning
Joint Admission Medical Program (JAMP) - UH College of Medicine	Not Yet Assigned	Awaiting Notification from JAMP
Special Projects/Investigations	Project Currently In Progress	Multiple special projects/investigations ongoing

University of Houston System
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Additions to Audit Plan Based on Risk Assessment and Risk Register

ENGAGEMENT TITLE	GROUPING	TYPE	SCOPE	TIME FRAME	INCLUSION RATIONALE	Entity to be Audited			
	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**		**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 2027	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit	x			
Chancellor/President's Travel & Entertainment, FY 2027	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit		x	x	x
Compliance with Education Code 51.3525 (DEI Compliance)	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit	x	x	x	x
Compliance with Education Code 51.9337 (Policy Review)	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit	x			
Conflict of Commitment	Mgt. Request	Multiple Aspect	Controls Review	Near Term - 1-6 Months	Ensure compliance		x	x	x
Continuous Control Monitoring	Assurance	Compliance	Limited Review	Near Term - 1-6 Months	Ensure compliance	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

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Education Research Center	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit		x		
Family Medical Leave Act	Mgt. Request	Multiple Aspect	Controls Review	Medium Term - 7-12 Months	Ensure compliance		x	x	x
Foundation for Education & Research in Vision Donor Agreement Expenditures	Assurance	Compliance	Controls Review	Medium Term - 7-12 Months	Ensure compliance	x	x	x	x
Houston Cougar Foundation Donor Agreement Expenditures	Assurance	Compliance	Controls Review	Near Term - 1-6 Months	Ensure compliance	x	x		
Houston Public Media Foundation Donor Agreement Expenditures	Assurance	Compliance	Controls Review	Near Term - 1-6 Months	Ensure compliance	x	x		
IAD Audit Task Automation	Other	Compliance	Controls Review	Near Term - 1-6 Months	Efficiency and Effectiveness	x	x	x	x
Information Technology Audit - Scope to be determined	Assurance	Information Technology	Controls Review	Near Term - 1-6 Months	Efficiency and Effectiveness	x	x	x	x
Information Technology Audit - Scope to be determined	Assurance	Information Technology	Controls Review	Medium Term - 7-12 Months	Ensure compliance	x	x	x	x

Additions to Audit Plan Based on Risk Assessment and Risk Register									
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	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**		**UHS**	**UH**	**UHCL**	**UHD**
Multihazard Emergency Operations Plan; Safety and Security Audit	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Mandatory Audit	x	x	x	x
Procurement Card Follow Up Review	Assurance	Compliance	Limited Review	Medium Term - 7-12 Months	Ensure compliance	x	x	x	x
UH Alumni Association Donor Agreement Expenditures	Assurance	Compliance	Controls Review	Medium Term - 7-12 Months	Ensure compliance	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.