

**UNIVERSITY OF HOUSTON SYSTEM
BOARD OF REGENTS AGENDA**

COMMITTEE: Audit and Compliance

ITEM: Report on University of Houston System, Annual Internal Audit Plan and Presentation on Compliance with the new Institute of Internal Auditors' (IIA) Global Internal Audit Standards

DATE PREVIOUSLY SUBMITTED: August 21, 2025

SUMMARY:

Attached for your review and approval is the UHS Internal Auditing Department Annual Internal Audit Plan for Fiscal Year 2027 (Audit Plan). The Audit Plan has been prepared to meet the requirements of the Board of Regents policy and the Texas Internal Auditing Act (Texas Government Code, Sec. 2102), as amended. The Texas Internal Auditing Act requires the Board of Regents to approve the Audit Plan and periodically review the resources dedicated to the Internal Audit program and determine if adequate resources exist to ensure that risks identified in the annual risk assessment are adequately covered within a reasonable time frame.

The Internal Audit Department continues to integrate analytics, computer assisted auditing techniques (CAAT), Robotic Process Automation (RPA), and basic artificial intelligence (AI) in the audit process to better serve the UHS community.

The UHS Internal Auditing Department is taking necessary steps to comply with the IIA's Global Internal Auditing Standards.

SUPPORTING

DOCUMENTATION: Annual Internal Audit Plan, FY 2027

FISCAL NOTE: None

**RECOMMENDATION/
ACTION REQUESTED:** For Approval by Committee Only

COMPONENT: University of Houston System



CHIEF AUDIT EXECUTIVE

Phillip W. Hurd

7-21-26

DATE



CHANCELLOR

Renu Khator

8/18/26

DATE