Report to the Audit and Compliance Committee of the University of Houston System Board of Regents November 11, 2026

UNIVERSITY OF HOUSTON SYSTEM INTERNAL AUDITING DEPARTMENT

FISCAL YEAR 2027 INTERNAL AUDIT ACTIVITY SINCE AUGUST 20, 2026

and

INTERNAL AUDIT REPORTS

AR2027-01 Contracts Requiring UHS Board of Regents Approval

AR2027-02 UHS Board of Regents' Travel and Entertainment, FY2026

AR2027-03 UHS/UH Chancellor/President's Travel and Entertainment, FY2026

AR2027-04 UHCL President's Travel and Entertainment, FY 2026

AR2027-05 UHD President's Travel and Entertainment, FY 2026

AR2027-06 Compliance with Texas Education Code § 51.9337

Note: This internal audit report is submitted to the Board of Regents and the Chancellor for their review in order to comply with the Board of Regents policy and the Texas Government Code, Section 2102.008. This internal audit report is also submitted to the Governor's Office of Budget, Planning, and Policy; the State Auditor; and the Legislative Budget Board in order to comply with the Texas Government Code, Section 2102.0091.

FY27 UHS Internal Audit Activity

Since August 20, 2026 Board of Regents Audit and Compliance Committee Meeting

Audits Completed

- **AR2027-01** Contracts Requiring Board of Regents Approval (1st Quarter)
- **AR2027-02** Board of Regents Travel & Entertainment, FY26
- **AR2027-03** UH/UHS Chancellor/President's Travel & Entertainment, FY26
- **AR2027-04** UHCL President's Travel & Entertainment, FY26
- **AR2027-05** UHD President's Travel & Entertainment, FY26
- **AR2027-06** Compliance with Education Code § 51.9337

Special Projects Completed

- **UHS Institutional Compliance Fraud and Non- Compliance Hotline (Reports≈66)**

Audits in Progress

- **Board of Regents Travel and Entertainment FY27**
- **President's Travel and Entertainment, FY27 (UHS, UH, UHCL, and UHD)**
- **Contracts Requiring Board of Regents Approval (UHS)**
- **Procurement Card Management (UH)**
- **Laboratory Safety (UH)**
- **Protected Health Information (UH, UHCL, UHD)**
- **UHS TAC 477**
- **UHS Continuous Control Monitoring**
- **Donor Agreement Expenditures (Houston Cougars Foundation, Houston Public Medica Foundation, UH Alumni Association Foundation, Foundation for Education and Research in Vision)**
- **UH Education Research Center**

Special Projects in Progress

- **UHS Institutional Compliance Fraud and Non-Compliance Hotline (Reports Vary per FY)**
- **UHCL Conflict of Interest/Commitment (multiple)**
- **UH Gift Card Expenditures**
- **UHD Construction Vendor Selection/Project Management**

Internal Auditing Department

University of Houston System
Contracts Requiring UHS Board of Regents Approval

Report to the Audit and Compliance Committee of the UHS Board of Regents
AR2027-01

November 2026



Dining Commons from Cougar Village 2 - Photo courtesy of University of Houston Information Technology Service Webcams

Contents

Executive Summary 1
Background 1
Objective 1
Scope of Work 1
Audit Procedures 2
Conclusion 2
Appendices 2

Executive Summary

The Internal Auditing Department (IAD) reviewed the solicitation/purchasing process surrounding contracts that required UHS Board of Regents approval from July 1, 2026, through September 30, 2026. IAD noted no unusual items or other matters that we considered non-compliant with university policies and procedures or state statutes.

Background

UHS procures construction services under the provisions of the Texas Education Code, Sections 51.778 – 51.785. These statutes address the following construction methods: Design-Build, Construction Manager-Agent, Construction Manager-At-Risk, Construction Services through Competitive Sealed Proposals and Job Order Contracts. The UHS Facilities, Planning and Construction Department and the UH Purchasing Department have developed policies and procedures to help ensure compliance with these statutes. For major construction projects, UHS primarily uses the Design-Build and Construction Manager-At-Risk contract methods. The IAD reviews the RFQ / RFP publication, evaluation, and selection process for contracts requiring Board of Regents approval on an ongoing basis. The Internal Auditing Department also reviews the procurement for other contracts requiring Board of Regents approval (RFQ/RFP, Invitation to Bid and Sole Source).

Objective

The objectives of this review are to determine whether UHS is complying with its policies and procedures and the Texas Education Code in selecting its contractors for contracts requiring Board of Regents approval.

Scope of Work

The IAD review of procurement of contracts requiring Board of Regents approval covers the time period from July 1, 2026, through September 30, 2026.

Audit Procedures

The IAD performed a review of the solicitation/procurement process surrounding contracts requiring UHS Board of Regents approval (totaling $1 million or more) for compliance with policies and procedures. For each solicitation we reviewed the following for compliance with:

1. Requirements for publication of solicitation documents on the State Comptroller's Electronic State Business Daily;
2. Document inclusion in the bid/evaluation packet (e.g. bid receipt/review, subcontracting probability form, HUB subcontracting form, etc.), as required on the solicitation checklist;
3. Use of published bid evaluation criteria by the selection team;
4. The Purchasing Department's compilation procedures of the selection team members' rankings for clerical accuracy and agreement of evaluation criteria to solicitation documents;
5. Procedures for submission of recommendation to VC/VP; and
6. Evaluation procedures for VC/VP approval.

Conclusion

IAD noted no unusual items or other matters that we considered non-compliant with university policies and procedures or state statutes.

Appendices

Analysis of internal audit activity related to the review of contracts requiring UHS Board of Regents approval award evaluations can be found in Appendix 1. The project and contract amounts listed in Appendix 1 reflect the figures provided by the UH Purchasing Department at the time of our review.

Contracts Requiring Board of Regents Approval
Internal Audit Activity
July 1, 2026 through September 30, 2026

Project or Contract Description	Solicitation Type/Number	($ Millions) Amount	BOR Approval
Construction Projects $10 Million and Over			
(None this quarter)			
Construction Projects Over $1 Million and Under $10 Million			
New Office Space for Enviromental and Health Services EHS in Melcher Building (Award)	RFPCSP-730-UofH-3143	$2.0	8/20/2026
UH Fine Arts Roof Replacement FY26 (Award)	RFPCSP-730-UofH-3116	$2.0	11/21/2024
UH Fine Arts Classroom Renovation FY26 (Award)	RFPCSP-730-UofH-3117	$1.7	5/21/2026
Cullen Performance Hall Roof Replacement (Award)	RFPCSP-730-UofH-3133	$1.5	11/21/2024
Non-Construction Contracts Over $1 Million			
Hilton Food Service FY26 (Award)	RFP-730-UofH-3124	$15.7	8/20/2026
Campus Network Infrastructure FY26 (Award)	RFP-730-UofH-3115	$15.0	8/20/2026
Electronic Medical Record FY26 (Award)	RFP-730-UofH-3074	$1.5	PENDING
Dust Mop Rental & Laundry Services FY26 (Award)	RFP-730-UofH-3128	$1.2	PENDING

Legend

CMAR - Construction Manager at Risk
AE - Architectural and Engineering Services (RFQ only)
RFP - Request for Proposal
RFQ - Request for Qualifications
ITB - Invitation to Bid

Contracts Requiring Board of Regents Approval
Internal Audit Activity
July 1, 2026 through September 30, 2026

Project Category	Project or Contract Description	Solicitation Type/Number	
Construction Projects Over $1 Million and Under $10 Million	UH Fine Arts Roof Replacement FY26 (Award)	RFPCSP-730-UofH-3116	$2,000,000
	New Office Space for Enviromental and Health Services EHS in Melcher Building (Award)	RFPCSP-730-UofH-3143	$2,000,000
	UH Fine Arts Classroom Renovation FY26 (Award)	RFPCSP-730-UofH-3117	$1,700,000
	Cullen Performance Hall Roof Replacement (Award)	RFPCSP-730-UofH-3133	$1,500,000
Non-Construction Contracts Over $1 Million	Hilton Food Service FY26 (Award)	RFP-730-UofH-3124	$15,700,000
	Campus Network Infrastructure FY26 (Award)	RFP-730-UofH-3115	$15,000,000
	Electronic Medical Record FY26 (Award)	RFP-730-UofH-3074	$1,500,000
	Dust Mop Rental & Laundry Services FY26 (Award)	RFP-730-UofH-3128	$1,200,000
Grand Total			$40,600,000

Contracts Requiring Board of Regents Approval
Internal Audit Activity
January 1, 2026 through September 30, 2026

Project Category	Project or Contract Description	Solicitation Type/Number	
Construction Projects $10 Million and Over	Job Order Contracting Services FY26 (Award)	RFP-730-UofH-3064	$50,000,000
	Architectural Design Services FY26 (Award)	RFQ-783-UofH-3079	$15,000,000
Construction Projects Over $1 Million and Under $10 Million	MEP Engineering Design Services FY26 (Award)	RFQ-783-UofH-3078	$7,000,000
	Cougar Village 1 - Roof Superstructure (Award)	RFPCSP-730-UofH-3085	$3,300,000
	UH Technology Bridge Building 1 HVAC Replacement (Award)	RFPCSP-730-UofH-3099	$3,000,000
	Agrawal 310 Science Lab Build Out FY26 (Award)	RFP-730-UofH-3077	$2,600,000
	UH Fine Arts Roof Replacement FY26 (Award)	RFPCSP-730-UofH-3116	$2,000,000
	UH Clear Lake Delta Building Roof Replacement (Award)	RFPCSP-730-UofH-3113	$2,000,000
	New Office Space for Enviromental and Health Services EHS i..	RFPCSP-730-UofH-3143	$2,000,000
	UH Fine Arts Classroom Renovation FY26 (Award)	RFPCSP-730-UofH-3117	$1,700,000
	Cullen Performance Hall Roof Replacement (Award)	RFPCSP-730-UofH-3133	$1,500,000
	UHD Elevator Maintenance (Award)	RFPCSP-730-UofH-3101	$1,000,000
Non-Construction Contracts Over $1 Million	Hilton Food Service FY26 (Award)	RFP-730-UofH-3124	$15,700,000
	Campus Network Infrastructure FY26 (Award)	RFP-730-UofH-3115	$15,000,000
	Security Guard Services for Athletics and CPH (Award)	RFP-730-UofH-3103	$6,700,000
	Executive Search Firm (Award)	RFP-783-UofH-3107	$5,000,000
	Photocopy Machines and Services FY26 (Award)	RFP-730-UofH-3071	$4,500,000
	UH Parking Elevator Preventative Maintenance (Award)	RFP-730-UofH-3084	$1,500,000
	Travel Management System FY25 (Award)	RFP-783-UofH-3050	$1,500,000
	Electronic Medical Record FY26 (Award)	RFP-730-UofH-3074	$1,500,000
	Intellectual Property Management (Award)	RFP-730-UofH-3073	$1,250,000
	UH Texas Medical Center Furniture (Award)	ITB-730-UofH-3100	$1,200,000
	Dust Mop Rental & Laundry Services FY26 (Award)	RFP-730-UofH-3128	$1,200,000
Grand Total			$146,150,000

The Texas Internal Auditing Act, Texas Government Code, Section 2102, requires each state agency that receives appropriation to establish a program of internal auditing. The University of Houston System Internal Auditing Department was created by the Board of Regents as an independent office reporting directly to the Chair of the Audit and Compliance Committee of the Board of Regents with access to the Chancellor. We conduct performance audits to review aspects of the University System operations and procedures to help establish accountability, improve System operations, and provide recommendations for improvement.

The UHS Internal Auditing Department would like to thank the UH Purchasing Department for their cooperation and assistance during this audit process.

Sincerely,

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Internal Audit Department

University of Houston System
Board of Regents' Travel and Entertainment, FY 2026

Report to the Audit and Compliance Committee of the UHS Board of Regents
AR2027-02

November 2026



Photo courtesy of University of Houston

Contents

Contents 2
Objective.....2
Background.....2
What We Found.....2
Methodology and Scope.....5
Audit Standards.....5

Objective

To determine whether the University of Houston System (UHS) Board of Regents' travel and entertainment expenditures were properly documented and compliant with system and board policies.

Background

At the request of the UHS Board of Regents (BOR), the UHS Department of Internal Auditing conducts annual reviews of the travel and entertainment expenditures of the UHS Board of Regents' members. The expenditures reviewed were funded by accounts from the BOR Office. Any travel and entertainment expenses funded by accounts outside of the BOR Office or by external organizations were not included in our review.

What We Found

Summary

Expenditures related to travel and entertainment for the period of September 1, 2025 through August 31, 2026 were properly documented and in compliance with system and university policies.

Methodology and Scope

The methodology used to conduct this audit included:

- Reviewing UHS, UH, and Board policies.
- Obtaining and reviewing travel and entertainment expenditure documentation from PeopleSoft Finance.
- Obtaining and reviewing travel expenditure documentation from Concur Travel.

The scope of this review was limited to September 1, 2025, through August 31, 2026. These expenditures were funded by accounts from the UHS BOR Office. Any travel and entertainment expenses funded by accounts outside of the UHS BOR Office or by external organizations were not included in our review.

Audit Standards

The Internal Auditing Department conducted this audit in accordance with Generally Accepted Government Auditing Standards and the IIA's Global Audit Standards. These standards require that the audit be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

The Texas Internal Auditing Act, Texas Government Code, Section 2102, requires each state agency that receives appropriation to establish a program of internal auditing. The Board of Regents created the University of Houston System Internal Auditing Department as an independent office reporting directly to the Chair of the Audit and Compliance Committee of the Board of Regents with access to the Chancellor. The Internal Auditing Department conducts compliance and performance audits to review aspects of the University System operations and procedures to help ensure compliance and establish accountability, improve System operations, and provide recommendations for improvement.

The UHS Internal Auditing Department would like to thank the Board of Regents' Office for their cooperation and assistance during this audit process.

Sincerely,

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Internal Audit Department

University of Houston System
UHS/UH Chancellor/President's Travel and Entertainment, FY 2026

Report to the Audit and Compliance Committee of the UHS Board of Regents
AR2027-03

November 2026



Photo courtesy of University of Houston

Contents

Contents 2
Objective.....2
Background.....2
What We Found.....2
Methodology and Scope.....5
Audit Standards.....5

Objective

To determine whether the University of Houston System (UHS) Chancellor/University of Houston (UH) President and spouse travel and entertainment expenditures were properly documented and compliant with system and university policies.

Background

At the request of the UHS Board of Regents (BOR), the UHS Department of Internal Auditing conducts annual reviews of the travel and entertainment expenditures of the UHS Chancellor/UH President and spouse. The expenditures reviewed were funded by accounts from the UH President's Office. Any travel and entertainment expenses funded by accounts outside of the UH President's Office or by external organizations were not included in our review.

What We Found

Summary

Expenditures related to travel and entertainment for the period of September 1, 2025 through August 31, 2026 were properly documented and in compliance with system and university policies.

Methodology and Scope

The methodology used to conduct this audit included:

- Reviewing UHS, and UH policies.
- Obtaining and reviewing travel and entertainment expenditure documentation from PeopleSoft Finance.
- Obtaining and reviewing travel expenditure documentation from Concur Travel.

The scope of this review was limited to September 1, 2025, through August 31, 2026. These expenditures were funded by accounts from the UH President's Office. Any travel and entertainment expenses funded by accounts outside of the President's Office or by external organizations were not included in our review.

Audit Standards

The Internal Auditing Department conducted this audit in accordance with Generally Accepted Government Auditing Standards and the IIA's Global Audit Standards. These standards require that the audit be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

The Texas Internal Auditing Act, Texas Government Code, Section 2102, requires each state agency that receives appropriation to establish a program of internal auditing. The Board of Regents created the University of Houston System Internal Auditing Department as an independent office reporting directly to the Chair of the Audit and Compliance Committee of the Board of Regents with access to the Chancellor. The Internal Auditing Department conducts compliance and performance audits to review aspects of the University System operations and procedures to help ensure compliance and establish accountability, improve System operations, and provide recommendations for improvement.

The UHS Internal Auditing Department would like to thank the UH President's Office for their cooperation and assistance during this audit process.

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Internal Audit Department

University of Houston-Clear Lake
President's Travel and Entertainment, FY 2026

Report to the Audit and Compliance Committee of the UHS Board of Regents
AR2027-04

November 2026



Photo courtesy of 2025 | University of Houston-Clear Lake

Contents

Contents 2
Objective.....2
Background.....2
What We Found.....2
Methodology and Scope.....5
Audit Standards.....5

Objective

To determine whether the University of Houston-Clear Lake (UHCL) President and spouse travel and entertainment expenditures were properly documented and compliant with system and university policies.

Background

At the request of the UHS Board of Regents (BOR), the UHS Department of Internal Auditing conducts annual reviews of the travel and entertainment expenditures of the UHCL President and spouse. The expenditures reviewed were funded by accounts from the UHCL President's Office. Any travel and entertainment expenses funded by accounts outside of the UHCL President's Office or by external organizations were not included in our review.

What We Found Summary

Expenditures related to travel and entertainment for the period of September 1, 2025 through August 31, 2026 were properly documented and in compliance with system and university policies.

Methodology and Scope

The methodology used to conduct this audit included:

- Reviewing UHS and UHCL policies.
- Obtaining and reviewing travel and entertainment expenditure documentation from PeopleSoft Finance.
- Obtaining and reviewing travel expenditure documentation from Concur Travel.

The scope of this review was limited to September 1, 2025, through August 31, 2026. These expenditures were funded by accounts from the UHCL President's Office. Any travel and entertainment expenses funded by accounts outside of the UHCL President's Office or by external organizations were not included in our review.

Audit Standards

The Internal Auditing Department conducted this audit in accordance with Generally Accepted Government Auditing Standards and the IIA's Global Internal Audit Standards. These standards require that the audit be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

The Texas Internal Auditing Act, Texas Government Code, Section 2102, requires each state agency that receives appropriation to establish a program of internal auditing. The Board of Regents created the University of Houston System Internal Auditing Department as an independent office reporting directly to the Chair of the Audit and Compliance Committee of the Board of Regents with access to the Chancellor. The Internal Auditing Department conducts compliance and performance audits to review aspects of the University System operations and procedures to help ensure compliance and establish accountability, improve System operations, and provide recommendations for improvement.

The UHS Internal Auditing Department would like to thank the UHCL President's Office for their cooperation and assistance during this audit process.

Sincerely,

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Internal Audit Department

University of Houston-Downtown
President's Travel and Entertainment, FY 2026

Report to the Audit and Compliance Committee of the UHS Board of Regents
AR2027-05

November 2026



Photo courtesy of 2025 | University of Houston-Downtown

Contents

Contents 2
Objective.....2
Background.....2
What We Found.....2
Methodology and Scope.....5
Audit Standards.....5

Objective

To determine whether the University of Houston-Downtown (UHD) President and spouse travel and entertainment expenditures were properly documented and compliant with system and university policies.

Background

At the request of the UHS Board of Regents (BOR), the UHS Department of Internal Auditing conducts annual reviews of the travel and entertainment expenditures of the UHD President and spouse. The expenditures reviewed were funded by accounts from the UHD President's Office. Any travel and entertainment expenses funded by accounts outside of the UHD President's Office or by external organizations were not included in our review.

What We Found

Summary

Expenditures related to travel and entertainment for the period of September 1, 2025 through August 31, 2026 were properly documented and in compliance with system and university policies.

Methodology and Scope

The methodology used to conduct this audit included:

- Reviewing UHS and UHD policies.
- Obtaining and reviewing travel and entertainment expenditure documentation from PeopleSoft Finance.
- Obtaining and reviewing travel expenditure documentation from Concur Travel.

The scope of this review was limited to September 1, 2025, through August 31, 2026. These expenditures were funded by accounts from the UHD President's Office. Any travel and entertainment expenses funded by accounts outside of the UHD President's Office or by external organizations were not included in our review.

Audit Standards

The Internal Auditing Department conducted this audit in accordance with Generally Accepted Government Auditing Standards and the IIA's Global Internal Audit Standards. These standards require that the audit be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

The Texas Internal Auditing Act, Texas Government Code, Section 2102, requires each state agency that receives appropriation to establish a program of internal auditing. The Board of Regents created the University of Houston System Internal Auditing Department as an independent office reporting directly to the Chair of the Audit and Compliance Committee of the Board of Regents with access to the Chancellor. The Internal Auditing Department conducts compliance and performance audits to review aspects of the University System operations and procedures to help ensure compliance and establish accountability, improve System operations, and provide recommendations for improvement.

The UHS Internal Auditing Department would like to thank the UHD President's Office for their cooperation and assistance during this audit process.

Sincerely,

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Internal Auditing Department

University of Houston System
Compliance with Texas Education Code § 51.9337

Report to the Audit and Compliance Committee of the UHS Board of Regents
AR2027-06

November 2026

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Photo courtesy of University of Houston - University of Houston System (uhsystem.edu)

Contents

Objective 2
What We Found 2
Background 2
Methodology and Scope 2
Audit Standards 2

Objective

To assess whether the institution has adopted the rules and policies required by Texas Education Code § 51.9337. Texas Education Code §51.9337 was added with the passing of Senate Bill 20 during the Texas 84th Legislature and became effective September 1, 2015.

Background

Texas Education Code §51.9337 requires the chief auditor of an institution of higher education to annually assess whether the institution has adopted the rules and policies required by this section and shall submit a report of findings to the state auditor. This code requires the System to establish policies and procedures for:

- Code of ethics
- Code of conduct
- Conflict of interest
- Investigations
- Purchasing requirements and guidelines
- Contracting requirements and guidelines
- Standards for conducting audits

What We Found

Summary

The University of Houston System has established policies and procedures that comply with Texas Education Code §51.9337.

Methodology and Scope

The methodology used to conduct this audit included a review of current policies and procedures.

Audit Standards

The Internal Auditing Department conducted this audit in accordance with Generally Accepted Government Auditing Standards and the IIA's Global Internal Audit Standards. These standards require that the audit be planned and performed to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives.

The Texas Internal Auditing Act, Texas Government Code, Section 2102, requires each state agency that receives appropriation to establish a program of internal auditing. The Board of Regents created the University of Houston System Internal Auditing Department as an independent office reporting directly to the Chair of the Audit and Compliance Committee of the Board of Regents with access to the Chancellor. The Internal Auditing Department conducts compliance and performance audits to review aspects of the University System operations and procedures to help ensure compliance and establish accountability, improve System operations, and provide recommendations for improvement.

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