

UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT

LONG - RANGE INTERNAL AUDIT PLAN
and
RISK ANALYSIS

Fiscal Years 2010 - 2012



UNIVERSITY OF HOUSTON SYSTEM

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MEMORANDUM

TO: Dr. Dennis Golden
Chair, Audit and Compliance Committee

Dr. Renu Khator
Chancellor/President, UHS/UH

FROM: Don F. Guyton
Chief Audit Executive

DATE: July 24, 2009

SUBJ: Long-Range Internal Audit Plan - Fiscal Years 2010-2012

Attached for your review and approval is the UHS Internal Auditing Department Long-Range Internal Audit Plan for Fiscal Years 2010-2012 (Audit Plan). The Audit Plan has been prepared to meet the requirements of the Board of Regents directives 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 resources are described in Section 2 of the Audit Plan, and the risk assessment is included in Section 8 of the Audit Plan. Risk assessment techniques were employed to identify auditable areas and to ensure that the accounting systems and controls, the administrative systems and controls, and other major systems and controls are reviewed on a periodic basis. Coverage of key departments and functions at planned intervals has been designed into the plan to assure that no significant auditable area has been overlooked.

Each auditable area has been evaluated as to its risks and other functions which might determine the urgency and frequency for performing an audit. In addition to an analytical review of all significant financial data for each campus, the risk evaluation and scheduling process included requests for input from all campus presidents, fiscal officers, and other key personnel. Once the risk assessment was completed, each auditable area was included in the audit schedule for the next three fiscal years or later.

Included in the attached Section 5 of the Audit Plan is a listing of brief audit objectives for each auditable area. These objectives relate to overall internal controls, efficiency of operations and compliance with laws and regulations, and Board of Regents and/or management policies and procedures.

Recommendation:

The Audit Plan should be flexible and periodically adjusted to adapt to changes in the audit environment. These changes include new or revised laws or regulations and changes in existing operations or activity levels. The Audit and Compliance Committee should approve these periodic changes to the Audit Plan. I recommend that the Board of Regents approve the attached Audit Plan, including the Internal Audit Resources, and delegate approval for periodic changes to the Audit and Compliance Committee.

DFG:rh
Attachment

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT**

**LONG-RANGE INTERNAL AUDIT PLAN
FY 2010-2012**

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Executive Summary

Section 1

University of Houston System
Annual Long-Range Internal Audit Plan, FY 2010-2012

Executive Summary

Background: The Texas Government Code, Board of Regents Audit and Compliance Committee Charter, and Board of Regents Audit Policy require the Internal Auditing Department to prepare a risk based audit plan and present it to the Board of Regents for approval. The methodology we use in preparing this analysis consists of the following phases: (1) identification of auditable areas, (2) input from management, and (3) a risk analysis. Matters that we consider in establishing audit work schedule priorities include (a) the date and results of the last audit; (b) financial exposure; (c) potential loss and risk; (d) requests by management; (e) major changes in operations, programs, systems, and controls; and (f) opportunities to achieve operating benefits. During the risk analysis, we assign numerical risk factors depending upon the following: (1) reason for the audit, (2) administrative oversight, and (3) date last audited.

Identification of Auditable Areas: Auditable areas can be categorized in each of the following categories:

1. **Annual assistance to external auditors**
 - State Auditors Office (SAO): Projects included in the SAO's annual audit plan, including SACS accreditation reviews, and special projects upon request
 - External CPA firms: Audits of KUHT, KUHF, Endowment Fund, Athletics, and Charter School
2. **Annual mandates**
 - Follow-up activity required by the Institute of Internal Auditors (IIA) Standards
 - Chancellor/Board of Regents Travel and Entertainment reimbursements requested by Board of Regents/Chancellor
 - Foundation audits requested by Board of Regents
 - Financial Aid based on risk assessment and State Auditor suggestion
 - Special projects and police investigations required by institutional policy and IIA Standards
 - Texas Higher Education Coordinating Board: ARP/ATP Grants, Facilities Audit (5 year cycle), and Technology Workforce Development Grants
 - NCAA Rules-Compliance and football attendance audits required by NCAA rules
3. **Departmental Reviews:** These compliance reviews test 15 different areas of compliance for system and campus policies. These reviews are conducted every 5 years for all departments within the system. Many of the policies tested are directly related to internal controls. See Attachment A for a listing of all departmental reviews by college/division together with pertinent data on each college/division.
4. **Functional Reviews:** These engagements are operational reviews for efficiency/effectiveness and are conducted for all divisions and service organizations within the system.
5. **Information Technology Reviews:** The security reviews are required by Texas Administrative Code, and various other information technology areas are addressed based on risk.

The Internal Audit Resources allocated to each of these areas for fiscal years FY 2010-2012 are as follows:

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>
Assistance to External Auditors	600	600	700
Mandates	4,600	4,600	4,050
Departmental Reviews	3,746	2,946	3,146
Functional Reviews	3,300	3,500	3,550
IT Reviews	1,300	1,900	2,100
	<hr/>		
Total Hours	13,546	13,546	13,546
	<hr/>		

Departmental Resources: 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 Team is comprised of a Chief Audit Executive, Assistant Director, two Senior Auditor, Information Technology Auditor, and six Staff Auditors. The salary budget is \$869,414 and the M&O budget is \$47,539. In our opinion, the resources dedicated to the Internal Auditing program are adequate.

Input from Management: A series of meetings are scheduled with key management personnel throughout the system and with the Chair of the Audit and Compliance Committee to identify sensitive or high exposure areas and to identify high risk functions, information technology, and compliance areas that are hot topics in the higher education industry that should be scheduled for review. Comments are also requested on the Internal Audit Plan and Risk Analysis from all Audit and Compliance Committee members at the August Audit and Compliance Committee meeting. See Attachment B for a schedule of these meetings.

Risk Analysis: After performing the preliminary risk assessment, the following areas received the highest risk rank (25-19). Some of these areas are scheduled for review during FY 2010-2012, while some are not scheduled during FY 2010-2012, and some receive other audit coverage.

<u>Scheduled</u>	<u>Unscheduled</u>
<u>ALL COMPONENTS:</u> Accounts Payable General Accounting Student Accounting & Receivables	<u>ALL COMPONENTS:</u> Property Management (<i>departmental reviews address certain aspects</i>) FP&C – New Construction Projects (<i>outsourced</i>)

Conclusion: The Long Range Internal Audit Plan and Risk Analysis help provide the Audit and Compliance Committee with assurance that it is providing the necessary oversight over the quality and integrity of the accounting, financial reporting practices, system of internal controls, institutional management practices, and the direction of the internal auditing function.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012
ATTACHMENT A**

**AUDIT COVERAGE MATRIX
DEPARTMENTAL REVIEWS**

University	College/Division Name	FY 2009 BUDGET			FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
		Operations Expenditures	Restricted Expenditures	FTEs					
UH	Academic Affairs/Provost Division	76,540,380	46,442,975	705		X			
UH	Administration & Finance	38,768,928	77,310	778			X		
UH	Architecture	4,068,573	929,338	63	X				
UH	Athletics	22,265,038	0	146	X				
UH	Business	29,808,649	4,859,107	341			X		
UH	Chancellor/President Division	2,030,980	70,687	21	X				
UH	Education	13,564,730	5,720,211	357		X			
UH	Engineering	18,184,982	12,143,962	527			X		
UH	Graduate and Professional Studies	1,682,486	117,335	7			X		
UH	Graduate School of Social Work	3,069,429	3,559,250	106		X			
UH	Honors	1,414,089	640,952	48				X	
UH	Hotel & Restaurant Management	9,238,127	2,639,495	111	X				
UH	Law Center	19,964,134	213,764	256				X	
UH	Liberal Arts & Social Sciences	46,264,937	12,339,048	1,046				X	
UH	Library	15,206,268	294,945	184			X		
UH	Natural Sciences & Mathematics	32,780,294	19,570,992	732			X		
UH	Optometry	12,813,208	4,825,789	191	X				
UH	Pharmacy	8,324,855	2,933,041	160				X	
UH	Research	17,148,484	11,635,653	450			X		
UH	Student Affairs	30,782,533	661,054	515	X				
UH	Technology	9,046,390	1,309,080	104			X		
UH	University Advancement	10,225,205	0	104			X		
		423,192,699	130,983,988	6,952					
UHCL	Administration & Finance	12,632,391	14,550	184	X				
UHCL	Business	8,486,145	102,108	120				X	
UHCL	Education	6,039,312	750,875	117			X		
UHCL	Human Sciences & Humanities	6,636,727	371,798	133	X				
UHCL	President's Office	2,140,405	18,277	22			X		
UHCL	Provost's Office	16,297,061	4,913,644	272		X			
UHCL	Science and Computer Engineering	5,536,451	730,955	98				X	
		57,768,492	6,902,207	946					
UHD	Academic Affairs & Provost	6,519,877	150,781	103		X			
UHD	Administration & Finance	18,951,301	122,676	208			X		
UHD	Business	7,521,803	146,092	140			X		
UHD	Employment Svc & Operations	1,399,281	0	16			X		
UHD	Humanities & Social Sciences	9,596,996	90,493	235			X		
UHD	President's Office	2,261,614	126,315	27			X		
UHD	Public Service	3,706,894	714,486	75			X		
UHD	Sciences & Technology	6,291,618	1,666,331	132				X	
UHD	Student Svc & Enrollment Mgmt	5,711,023	46,012	112			X		
UHD	University College	891,253	1,180,297	38		X			
		62,851,660	4,243,483	1,086					
UHV	Administration & Finance	5,078,252	0	66	X				
UHV	Arts & Sciences	2,404,597	169,872	39			X		
UHV	Business Administration	3,676,047	178,169	50		X			
UHV	Education	2,506,459	85,783	35			X		
UHV	Nursing	1,188,647	11,328	20			X		
UHV	President's Office	1,736,845	196,108	17			X		
UHV	Provost	2,266,875	37,625	85	X				
		18,857,722	678,885	312					

ATTACHMENT B

SCHEDULED MEETINGS WITH MANAGEMENT

BOR Audit and Compliance Committee

Dennis Golden

UHS/UH Chancellor/President

Renu Khator
Barbara Stanley

UHS/UH Administration & Finance

Carl Carlucci
Tom Ehardt

General Counsel

Dona Cornell

UH Provost/Academic Affairs

John Antel
Elaine Charlson
Craig Ness
Ed Hugetz

UH Research

Donald Birx
Liz Fletcher
Rosemary Grimmet
Selesta King
Anne Sherman

UH Information Technology

Dennis Fouty

UHCL Senior Management

William Staples
Carl Stockton
Michelle Dotter
John Cordary

UHD Senior Management

Max Castillo
Molly Woods
David Bradley
Yvonne Motalbano
Ed Apodaca
Elaine Pearson

UHV Senior Management

Tim Hudson
Suzanne LaBrecque
Wayne Beran

UH Administration & Finance

Raymond Bartlett
David Ellis
Mike Glisson
Margie Hattenbach
Karin Livingston
Emily Messa
Carla Ponzio

Summary of Man-Hours / Man-Hour Assumptions

Section 2

**University of Houston System
Internal Auditing Department**

**Long-Range Internal Audit Plan
Summary of Man-Hours**

<u>Activity</u>	<u>Fiscal Year</u>		
	<u>2010</u>	<u>2011</u>	<u>2012</u>
Scheduled Audits	7,146	7,146	6,846
IT Reviews/Monitoring	1,200	1,900	2,250
Special Projects	1,600	1,600	1,600
Departmental Reviews	3,100	2,400	2,350
Follow-up Reviews	<u>500</u>	<u>500</u>	<u>500</u>
Total Direct Audit Hours	<u><u>13,546</u></u>	<u><u>13,546</u></u>	<u><u>13,546</u></u>

**University of Houston System
Internal Auditing Department**

**Long-Range Internal Audit Plan
Man-Hour Assumptions**

<u>Available Man-Hours</u>	<u>Chief Audit Executive</u>	<u>Assistant Director</u>	<u>Senior Auditor</u>	<u>Information Technology Auditor</u>	<u>Staff</u>
Vacations	120	120	96	96	96
Holidays (14 days)	112	112	112	112	112
Sick Leave	40	40	60	60	60
Professional Training	60	60	40	40	40
In-house Training	40	40	40	40	40
Professional Organizations	40	40	16	16	16
Indirect Audit Hours: Administrative	1,000	800	300	80	40
Direct Audit Hours	<u>668</u>	<u>868</u>	<u>1,416</u>	<u>1,636</u>	<u>1,676</u>
Total Hours Available	<u><u>2,080</u></u>	<u><u>2,080</u></u>	<u><u>2,080</u></u>	<u><u>2,080</u></u>	<u><u>2,080</u></u>
 <u>Allocable Direct Audit Hours</u>					
Direct Audit Hours By Position	668	868	1,416	1,636	1,676
Staff Size By Position	1	1	2	1	6
Employee Turnover/Attrition	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1.5</u>
Available Staff Size	1.0	1.0	2.0	1.0	4.5
Subtotal	<u>668</u>	<u>868</u>	<u>2,832</u>	<u>1,636</u>	<u>7,542</u>
Total Direct Audit Hours					<u><u>13,546</u></u>

**University of Houston System
Internal Auditing Department**

**Long-Range Internal Audit Plan
Departmental Resources**

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. In our opinion, the resources dedicated to the Internal Auditing program are adequate.

FY 2009 Departmental Resources:

- Personnel: Chief Audit Executive, Assistant Director, two Audit Seniors, Information Technology Auditor, and six Staff Auditors
- Salary Budget: \$869,414
- M&O Budget: \$47,539

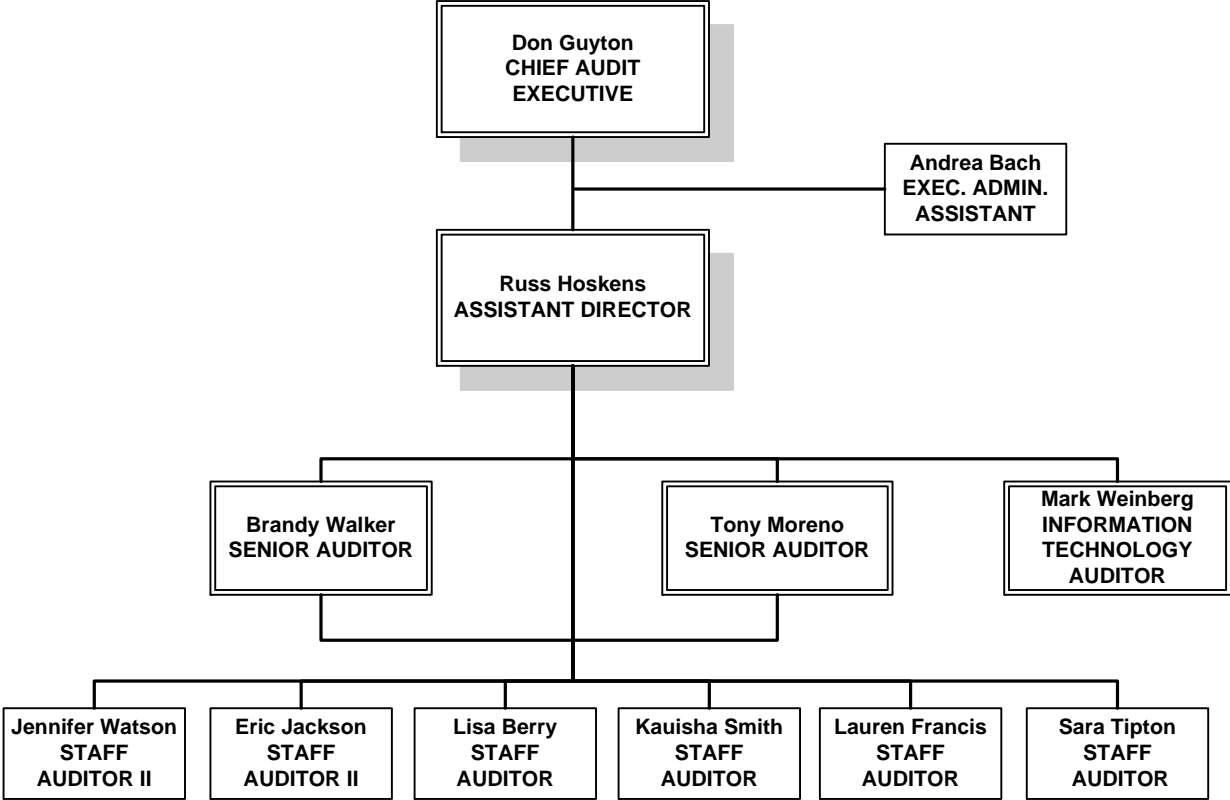
Estimated FY 2010 Departmental Resources:

- Salary Budget: \$869,414
- M&O Budget: \$47,539

Organization Chart:

The departmental organization chart is attached.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING
ORGANIZATION CHART**



Audit Team

Section 3

**University of Houston System
Internal Auditing Department**

Internal Audit Team

Don F. Guyton, C.P.A., Chief Audit Executive, began working in the UHS Internal Auditing Department in his current position on October 1, 1987. Other experience includes: five years of Big Four public accounting experience, three years of controller experience in industry, and three years of experience as a commissioned officer in the U.S. Army. He received a M.B.A. degree from the University of New Orleans where he was a member of Beta Gamma Sigma. He is a member of the American Institute of Certified Public Accountants (AICPA), Texas Society of Certified Public Accountants (TSCPA), Society of Corporate Compliance and Ethics, and the Institute of Internal Auditors (IIA). He is a past president of the Texas Association of College and University Auditors.

Russell G. Hoskens, C.P.A., C.I.A., C.F.E., C.I.S.A., Assistant Director, began working in the UHS Internal Auditing Department in his current position on June 30, 1997. Other experience includes: eleven years of internal audit experience, including two years as an audit manager at the University of Texas Medical Branch at Galveston. He received a M.B.A. degree (concentration in Internal Auditing) from Louisiana State University and is also a Certified Internal Auditor (C.I.A.), a Certified Fraud Examiner (C.F.E.), and a Certified Information Systems Auditor (C.I.S.A.). He is a member of the AICPA, the IIA, the Association of Certified Fraud Examiners (ACFE), and the Information Systems Audit and Control Association (ISACA). He is also a past president of the Texas Association of College and University Auditors.

Tony Moreno, Senior Auditor, began working in the UHS Internal Auditing Department on October 10, 2005. Other experience includes nine years of internal audit experience and ten years of banking experience. He received B.S. degrees in Economics and Anthropology from the University of Houston and is a member of the IIA. He is also a graduate of the UH Business Management Institute.

Brandy Walker, Senior Auditor, began working in the UHS Internal Auditing Department on December 11, 2006. Other experience includes one year of internal audit experience at the Department of the Navy. She received a M.S. degree in Finance from Tulane University and is a member of the IIA.

Mark Weinberg, Information Technology Auditor, began working in the UHS Internal Auditing Department on June 15, 2009. Other experience includes approximately four years of both Big Four public accounting and industry internal audit. He received a B.S. degree in Information Systems and a concentration in Internal Audit from Louisiana State University. He is a member of ISACA and the IIA.

**University of Houston System
Internal Auditing Department**

Internal Audit Team

Jennifer Watson, Staff Auditor II, began working in the UHS Internal Auditing Department on July 7, 2008. Other experience includes approximately three years of auditing experience in the Banking industry. She received a B.S. degree in Business and Economics from Ursinus College and is a member of the IIA.

Eric Jackson, Staff Auditor II, began working in the UHS Internal Auditing Department on September 14, 2009. Other experience includes three years of internal audit experience and one year of accounting experience. He received a B.S. degree in Accounting from Savannah State University and is a member of the IIA.

Lisa Berry, C.F.E., Staff Auditor, began working in the UHS Internal Auditing Department on September 8, 2008. Other experience includes two years of internal audit experience in industry. She received a B.B.A. degree in Accounting from the University of Houston. She is a member of the IIA and the ACFE. She is also President of the Internal Audit Student Association at the UH Bauer College of Business.

Kauisha Smith, Staff Auditor, began working in the UHS Internal Auditing Department on March 16, 2009. Other experience includes six years as a State Tax Auditor. She received a B.S. degree in Accounting from Alabama State University and is a member of the IIA.

Lauren Francis, Staff Auditor, began working in the UHS Internal Auditing Department on August 24, 2009. Other experience includes four years in public accounting. She received a B.B.A. degree in Accounting from Baylor University and is a member of the IIA.

Sara Tipton, Staff Auditor, began working in the UHS Internal Auditing Department on August 31, 2009. Other experience includes four years as a financial examiner. She received a B.S. degree in Personal Financial Planning from Texas Tech University and is a member of the IIA.

Andrea Bach, Executive Administrative Assistant, began working in the UHS Internal Auditing Department on August 1, 2008. Other experience includes 4 years of secretarial experience at UH.

Auditable Areas / Audit Activities

Section 4

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

**AUDITABLE AREAS / AUDIT ACTIVITIES
ALL COMPONENTS**

ANNUAL AUDITABLE AREAS / AUDIT ACTIVITIES

Annual External Audits	Special Projects
Athletics – NCAA	Annual Audit Plan/Risk Analysis
Charter School	Annual Internal Audit Activity Report
Endowments	Internal Audit Quality Assurance
KUHF	Management Requests
KUHT	Police Investigations
Athletics – Football Attendance Audit	Special Appropriated Line Items
Athletics – Rules-Compliance	State Auditor’s Office
Board of Regents’ Travel	Bonds/Loan Compliance
Chancellor/President’s Travel	Liaison
Financial Aid	Regional Accreditation Reviews (SACS)
Follow-up Audit Procedures	Reports – Follow-up
Foundations	Texas Higher Education Coordinating Board
IT – Review & Monitor Systems	ARP/ATP Grants
	Facilities Audits
	Technology Workforce Development Grants

OTHER AUDITABLE AREAS

Compliance Audits	FP&C – New Construction Projects
Administrative Contracts	Financial Account Reviews
Institutional Compliance Programs	Inventory Observation
Policy Compliance Reviews	IT – Security Admin./Access Controls
Functional Audits	Management Consulting Projects
Academic Fees	Privacy/Information Security
Accounts Payable	Treasurer
Bank Reconciliations	Investments – Non-endowed
Budgeting	Unit Audits
Cash Handling	Departments/Centers/Institutes,
Contract & Grants Administration	Division/College, and Management
EEO/Affirmative Action	Changeover Reviews
Financial Reporting	Wortham House – Fixed Asset Inventory
Formula Funding	
General Accounting	
Payroll	
Personnel/Human Resources	
Property Management (Fixed Assets)	
Purchasing/Contract Administration	
Student Accounting & Receivables	
Student Admissions & Registration	
Travel and Entertainment Expenditures	

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012
AUDITABLE AREAS
UNIVERSITY OF HOUSTON**

President	Information Technology
Academic Affairs	Administration of IT Organization, Clerical Support
Educational Technology & Outreach	Administrative/Enterprise Information Systems
Institutional Research (Formula Funding)	Desktop Computing Support, User Support Services, Training, Computer Store
Enrollment Services	Enterprise Infrastructure and Services, Identity Management
Administration and Finance	Help Desk
Controlled Substance Inventories	Information Technology Policy
Cougar Card	Information Technology Security
Facilities, Planning & Construction	Instructional Technology, Multimedia Services, Student Computing
Parking	Network Infrastructure and Services/Telephony
Physical Plant	Operations, Data Center, Print Services
Police Department	Research Computing, Academic Computing
Postal Services	Web Support Services
Printing	
Procurement/Travel Card	
Athletics	
Colleges	Research
Architecture	Contracts & Grants Administration
Business Administration	Intellectual Property Management
Education	Institutional Review Board
Engineering	Research Centers
CEAC	Research Financial Services
Graduate and Professional Studies	Research Information Center
Honors	Time and Effort Reporting
Hotel & Restaurant Management	
Law	Student Affairs
Liberal Arts & Social Sciences	Campus Recreation & Wellness Center
Arte Publico	Residence Life & Housing
Library	University Center
Natural Sciences & Mathematics	
Optometry	University Advancement
Pharmacy	
Social Work	
Technology	

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

**AUDITABLE AREAS
UH-CLEAR LAKE**

Administration & Finance

- Facilities Management and Construction
- Police Department (Parking)

Information Resources & Academic Administration

- Library
- University Computing & Telecommunications

President's Office

Provost's Office

- Environmental Institute of Houston
- Office of Institutional Effectiveness – Formula Funding
- Office of Sponsored Programs
- Office of Academic Records
- Office of Admissions
- Student Services

Schools

- Business
- Education
- Human Sciences and Humanities
- Science and Computer Engineering

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

**AUDITABLE AREAS
UH-DOWNTOWN**

Administration & Finance
Information Technology
Parking
Physical Plant
Police Department

Colleges
Business
Humanities and Social Sciences
Public Service
Sciences and Technology
University College

Employment Services & Operations

President's Office

Provost's Office
Continuing Education Units
Institutional Research & Planning – Formula Funding
Library
Office of Sponsored Programs

Student Services & Enrollment Management
Admissions
Records

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

**AUDITABLE AREAS
UH-VICTORIA**

Administration

Computing Services
Physical Plant (Custodial Services / Grounds Maintenance)

President's Office

Athletics
Human Resources
University Advancement

Provost/Academic Affairs

Enrollment Management/Student Services – Admissions and Records
Enrollment Management/Student Services – Formula Funding
Regional Outreach Center/LEAD

Schools

Arts and Sciences
Business Administration
Education
Nursing

Audit Objectives

Section 5

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

AUDIT OBJECTIVES

ANNUAL AUDITABLE AREAS / AUDIT ACTIVITY:

Annual External Audits

Athletics – NCAA, Endowments, KUHT, KUHF, and Charter School

Perform fieldwork and provide assistance to external auditors to expedite the audit and reduce audit costs to the university.

ARP/ATP Grants (Advanced Research Program/Advanced Technology Program)

To determine whether expenditures of grant funds comply with the terms and conditions of the grants. Internal Audits of a sample of these grants is one of the terms and conditions of the grants.

Athletics – Football Attendance Audit

To verify attendance at football games to comply with NCAA legislation.

Athletics – Rules-Compliance

To determine the adequacy of the Athletic Department's NCAA Rules-Compliance Program in accordance with the requirements of NCAA Bylaw 23.2.3.(e).

Board of Regents Travel

To determine whether the travel expenditures and reimbursements to the members of the Board of Regents comply with the applicable statutes/Board of Regents policies.

Chancellor/President's Travel

To determine whether the travel expenses and non-payroll payments or reimbursements to the Chancellor/President were adequately documented and comply with the applicable statutes and Board of Regents/UHS policies.

Financial Aid

To determine whether the university is in compliance with federal and state regulations and university policy.

Follow-up Reviews

To determine whether appropriate action is taken on reported audit findings.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

AUDIT OBJECTIVES

Foundations

To determine whether the amount recorded in the university's books and records agree with the corresponding amounts included in the foundations' audited financial statements and IRS Form 990 and to determine whether the foundations are complying with their agreements with the board of regents.

IT - Review and Monitor of EDP Systems

To review and monitor the planning, design and implementation of new systems and modifications of existing systems to determine whether controls are adequate to ensure that university information is secure and processed, reported, stored and transferred accurately.

Special Projects

Annual Audit Plan/Risk Analysis

Annual analysis to determine the university's areas of risk and scheduling audits of these areas with the resources available to the Internal Auditing Department.

Management Requests

Projects requested by management that arise due to events within the university. Provide auditing expertise in review of systems and procedures and provide recommendations for improvements to internal controls.

Police Investigations

Projects assigned by the UH-System Chancellor or Board of Regents or that arise due to unexpected events within the university. Provide auditing expertise in review of systems and procedures and provide recommendations for improvements to internal controls related to police investigations such as theft or other fraud.

Quality Assurance

Procedures performed to ensure that the Internal Auditing Department complies with the *Standards of Internal Auditing* as promulgated by the Institute of Internal Auditors.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

AUDIT OBJECTIVES

State Auditor's Office

Liaison

Provide assistance to the State Auditor's Office to expedite the audit.

Appropriated Special Line Items

To determine whether appropriated special line items are received by the appropriate operating unit and are expended or allocated for expenditure pursuant to the provisions of the appropriations request.

Reports – Follow-up

Review and audit responses to findings by the State Auditor to determine whether management's remedial actions are implemented as planned and in a timely manner.

Technology Workforce Development Grants

To determine whether expenditures of grant funds comply with the terms and conditions of the grants. Internal Audits of a sample of these grants is one of the terms and conditions of the grants.

THECB Facilities Audit

To determine accurate reporting of space and space needs, including confirming the following: 1) data reported in the institution's Facilities Inventory, 2) construction projects have received the necessary approvals, and 3) cost, funding, and space for all completed projects.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

AUDIT OBJECTIVES

OTHER AUDITABLE AREAS:

Compliance Audits

Administrative Contracts

To determine whether all executed contracts are in accordance with Board and university policies and that the terms of the contract are being fulfilled.

Institutional Compliance Programs (May be Conducted by External Peer Review Team)

To determine whether programs are designed and functioning effectively.

Policy Compliance Review

To determine whether components are complying with BOR and UHS policies.

Financial Reviews

Accreditation - Financial Reviews

To assist the State Auditor's Office in performing the specified audit procedures for the special report required every 10 years for each campus by the Southern Association of Colleges and Schools.

Financial Account Reviews

To review the financial activity in departmental budget accounts for compliance with Board and university policies and state regulations.

IT - Security Administration/Access Controls

To determine whether practices, policies and procedures for security of IT resources provide adequate control over access to automated applications and data.

Special Projects

Projects requested by management that arise due to events within the university. Provide auditing expertise in review of systems and procedures and provide recommendations for improvements to internal controls.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

AUDIT OBJECTIVES

Unit Audits

Departments/Centers/Institutes, Division/College, and Management Changeover Reviews

To determine whether departmental financial and administrative activity complies with Board and university policies and state regulations.

Management Reviews

To determine whether there are management practices in place to help ensure goals and objectives are being accomplished efficiently and effectively.

Functional Audits: To review the financial and administrative operations of the unit for economy, efficiency and effectiveness of accomplishing the goals and objectives of the unit for compliance with state and federal regulations and Board and university policies and procedures and to identify opportunities for standardization among units.

Academic Fees

To determine whether procedures assure academic fees are properly recorded and expended appropriately and are in compliance with state laws and regulations.

Accounts Payable

To determine whether the accounts payable system has adequate internal controls to provide assurance that only bona fide university expenditures are paid, there is adequate documentation and proper approvals. To ascertain that procedures ensure accurate recording and reporting of liabilities.

Bank Reconciliations

Review of bank reconciliation process to determine adequacy of controls, and reliability and accuracy of process.

Cash Handling Procedures - Receipts/Deposits

To determine whether procedures assure all cash due the university is received, recorded and deposited or adequately safeguarded.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

AUDIT OBJECTIVES

Contract and Grants Administration

Audit contracts and grants for compliance with state and federal regulations and university policies and procedures.

Formula Funding

To determine whether procedures are in place to assure that the data provided to the Coordinating Board is accurate, complete and in the format prescribed.

Inventory Observation

To determine whether inventories exist, are properly safeguarded, accurately valued, and properly reflected in the financial statements.

Payroll

To determine whether only bona fide university employees are being paid their approved wages and that payroll procedures comply with Board and university policies and state and federal law.

Personnel/Human Resources

To determine whether procedures are in place to assure compliance with Board and university policies and state and federal regulations.

Procurement Cards

To determine whether procurement cards are being used for University purchases and that reconciliations are being performed in a timely manner.

Property Management

Review the Property Management System and make recommendations to improve the methods of recording, safeguarding, and accounting for fixed assets (including the Wortham House and other facilities owned/leased by the university).

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

AUDIT OBJECTIVES

Purchasing/Contract Administration

To ascertain whether the purchasing system has adequate internal controls and procedures which result in obtaining the desired product at the optimum price, in the requested quantity, at the right time and place.

Student Accounting and Receivable System

Review of systems internal controls to determine whether adequate security and controls related to software, data, and operating personnel exist and to determine whether application meets desired user objectives.

Student Admissions and Registration

To determine whether the admissions and registration process is effective and efficient and meets the students' and institution's needs.

Time and Effort Reporting

To determine whether research personnel are reporting time and effort in accordance with university policies and federal regulations.

Travel and Entertainment Expenditures

To determine whether travel and entertainment expenditures comply with Board and university policies and state regulations.

Three-Year Audit Schedule, FY 2010 - 2012

Section 6

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012
SCHEDULED AUDITS - FY 2010**

<u>AUDIT ACTIVITY</u>	<u>BUDGET HOURS</u>
<u>ANNUAL AUDIT ACTIVITY (4,600 hours)</u>	
Annual External Audits	
Endowments	300
Liaison	100
Athletics - Football Attendance Audit	100
Athletics - NCAA Rules-Compliance	400
Board of Regents Travel, FY 2010	250
Chancellor/President's Travel, FY 2010	100
Financial Aid (All Components)	900
Follow-up Reviews	500
Foundations	150
Special Projects/Police Investigations	1,600
State Auditor's Office Liaison	
Audit Assistance - General	100
Follow-up Reports	100
<u>ALL COMPONENTS (2,200 hours)</u>	
Cash Handling	200
Executive and Foreign Travel	500
Financial Reporting	500
Student Accounting & Receivables	1,000
<u>COMPONENT SPECIFIC (800 hours)</u>	
ARP Grants, 2007 Awards (UH & UHD)	200
Center for Advanced Materials (UH)	300
Texas Center for Superconductivity and Advanced Materials (UH)	300
<u>DEPARTMENTAL REVIEWS (3,100 hours)</u>	
UH Architecture	100
UH Athletics	100
UH Chancellor/President	100
UH Hotel & Restaurant Management	500
UH Optometry	450
UH Student Affairs	700
UHCL Administration & Finance	400
UHCL Human Sciences & Humanities	100
UHD Sciences & Technology - Engineering Technology, Follow-up	100
UHV Administration & Finance	250
UHV Provost Office	300
<u>INFORMATION TECHNOLOGY (1,200 hours)</u>	
IT - Review and Monitor of IT Systems (PeopleSoft Student & Academic Administration - Post Implementation Review)	700
Information Security (UH)	500
<u>INITIATED DURING FY 2009 - TO BE COMPLETED/REPORTED IN FY 2010</u>	1,646
Total Hours Scheduled for Fiscal Year 2010	<u>13,546</u>

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012
FY 2009 AUDITS IN PROGRESS AT YEAR-END**

<u>AUDIT ACTIVITY</u>	<u>Budget Hours</u>
<u>Projects Initiated During FY 2009, But Not Completed</u>	1,646
ARP Grants - 2006 Awards (UH/UHCL)	
Board of Regents Travel, FY 2009	
Chancellor/President's Travel, FY 2009	
Foundations	
Information Security - TAC 202 (UH/UHCL)	
Medical Billings	
Payroll - Leave Accountability	
Privacy Issues	
Scholarships (UH)	
UH CLASS, Departmental Reviews	
UH Law, Departmental Reviews	
UH Honors, Departmental Review	
UHCL Science and Computer Engineering, Departmental Review	
UHCL Business, Departmental Review	

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012
SCHEDULED AUDITS - FY 2011**

<u>AUDIT ACTIVITY</u>	<u>BUDGET HOURS</u>
<u>ANNUAL AUDIT ACTIVITY (4,600 hours)</u>	
Annual External Audits	
Endowments	300
Liaison	100
Athletics - Football Attendance Audit	100
Athletics - NCAA Rules-Compliance	400
Board of Regents Travel, FY 2011	250
Chancellor/President's Travel, FY 2011	100
Financial Aid (All Components)	900
Follow-up Reviews	500
Foundations	150
Special Projects/Police Investigations	1,600
State Auditor's Office Liaison	
Audit Assistance - General	100
Follow-up Reports	100
<u>ALL COMPONENTS (1,400 hours)</u>	
Cash Handling	200
Physical Plant	1,200
<u>COMPONENT SPECIFIC (1,900 hours)</u>	
Formula Funding (UHD & UHV)	500
Internal Auditing Internal Quality Assurance Review	100
Internal Auditing External Quality Assurance Review	100
Office of Sponsored Programs (UHD)	300
Environmental Institute of Houston (UHCL/UH)	300
Texas Institute for Measurement, Evaluation, and Statistics (UH)	300
Texas Learning & Computation Ctr. (UH)	300
<u>DEPARTMENTAL REVIEWS (2,400)</u>	
UH Academic Affairs/Provost Division	600
UH Education	400
UH Graduate School of Social Work	100
UHCL Provost Office	600
UHD Academic Affairs & Provost	300
UHD University College	300
UHV Business Administration	100
<u>INFORMATION TECHNOLOGY (1,900 hours)</u>	
IT - Review and Monitor of IT Systems	500
Desktop Computing Support, User Support Services, Training, Computer Store (UH)	400
Web Support Services (UH)	300
TAC 202 (UHCL, UHD, UHV)	700
<u>INITIATED DURING FY 2010 - TO BE COMPLETED/REPORTED IN FY 2011</u>	1,346
Total Hours Scheduled for Fiscal Year 2011	<u>13,546</u>

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012
SCHEDULED AUDITS - FY 2012**

<u>AUDIT ACTIVITY</u>	<u>BUDGET HOURS</u>
<u>ANNUAL AUDIT ACTIVITY (4,300 hours)</u>	
Annual External Audits	
Endowments	300
Liaison	100
Athletics - Football Attendance Audit	100
Board of Regents Travel, FY 2012	250
Chancellor/President's Travel, FY 2012	100
Financial Aid (All Components)	900
Follow-up Reviews	500
Foundations	150
Special Projects/Police Investigations	1,600
State Auditor's Office Liaison	
Regional Accrediation Review - SACS (UHCL)	100
Audit Assistance - General	100
Follow-up Reports	100
<u>ALL COMPONENTS (2,200 hours)</u>	
Accounts Payable	1,000
Cash Handling	200
General Accounting	1,000
<u>COMPONENT SPECIFIC (900 hours)</u>	
Auxillary Contracts (UH)	300
Center for Materials Chemistry (UH)	300
Institute for Space System Operations (UH/UHCL)	300
<u>DEPARTMENTAL REVIEWS (2,350 hours)</u>	
UH Graduate & Professional Studies	100
UH Research	500
UH University Advancement	300
UHCL Education	100
UHCL President's Office	200
UHD Administration & Finance	300
UHD Employment Services & Operations	100
UHD President's Office	200
UHD Student Services & Enrollment Management	100
UHV Arts & Sciences	100
UHV Education	100
UHV Nursing	100
UHV President's Office	150
<u>INFORMATION TECHNOLOGY (1,900 hours)</u>	
IT - Review and Monitor of IT Systems	500
Enterprise Information Systems (UH)	600
Instructional Technology, Multimedia Services, Student Computing (UH)	400
TAC 202 (UH)	400
<u>INITIATED DURING FY 2011 - TO BE COMPLETED/REPORTED IN FY 2012</u>	1,896
Total Hours Scheduled for Fiscal Year 2012	<u>13,546</u>

FREQUENCY OF AUDIT ACTIVITY

**Frequency Analysis
Fieldwork Scheduled, FY 2010 - 2012
Reports Issued, FY 2005 - 2009**

Section 7

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
FREQUENCY OF AUDIT ACTIVITY
INTERNAL AUDIT PLAN, FY 2010-2012**

UNIVERSITY OF HOUSTON

Auditable Area	WORK PERFORMED										WORK SCHEDULED			
	Audit Rpt. No./Special Project Rpt. No. X = Work In-Progress/Scheduled													
	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	LATER
Academic Fees				03-19										X
Accreditation - Financial Reviews														X
Administrative Contracts												X		X
Athletics-NCAA		01-06, 01-16	02-24	03-27	04-25		06-03							X
Athletics - Football Attendance Audit							06-17	07-16	08-10	09-13	X	X	X	
Athletics, Rules-Compliance		01-18	02-07	03-09, 03-26			06-15		08-02	09-25	X	X		
Budget Office						05-30								X
Charter School			02-09											X
Component Accounting Module - Accounts Payable												X		
Component Accounting Module - Bank Reconciliations			02-03	03-23										X
Component Accounting Module - Financial Reporting										X				
Component Accounting Module - General Accounting												X		
Component Accounting Module - Payroll	00-08													X
Contract Administration		01-07												X
Contracts - Food Service					04-09									X
Research - Administration										X				X
Research - Allied Geophysical Lab					04-14									
Research - ARP/ATP			02-15		04-23		06-22			X				
Research - CEAC														X
Research - Center for Advanced Materials										X				
Research - Center for Materials Chemistry												X		
Research - Center for Neuro and Biomechanical Research														X
Research - Environmental Institute of Houston											X			
Research - Institute for Space System Operations					04-06							X		
Research - Institutional Review Board														X
Research - Intellectual Property Management			02-25											X
Research - JAMP						05-12		07-12		09-05				X
Research - Research Financial Services														X
Research - Research Information Center														X
Research - TcSAM						05-15					X			
Research - Techonology Workforce Development										09-16				
Research - TIMES					04-27							X		
Research - Time and Effort Reporting							06-12							X
Research - TX Learn. & Comp. Ctr. (TLC2)						05-17						X		
Research - Wind Center														X
College/Division - College of Business				03-04				07-23	08-18					X
College/Division - College of Architecture	00-13					05-21, 05-22				X				
College/Division - College of Education	00-20					05-25, 05-28					X			
College/Division - College of Engineering					04-28	05-01, 05-14		08-17						X
College/Division - College of Liberal Arts & Social Sciences	00-22, 00-23		02-16, 02-22 '02-31	03-06, 03-08						X				X
College/Division - College of Optometry				03-29, 03-32						X				
College/Division - Graduate & Professional Studies							06-18							X
College/Division - Honors College						05-01, 05-16				X				X
College/Division - Hotel & Restaurant Management					04-11, 04-12					X				
College/Division - Library								07-17						X
College/Division - Natural Sciences & Mathematics					04-20, 04-28	05-10				09-12				X
College/Division - Pharmacy				03-30, 03-32						09-23				X
College/Division - Graduate School of Social Work	00-14					05-18, 05-22						X		
College/Division - Law Center				03-06, 03-12			06-01, 06-05				X			X
College/Division - College of Technology	00-12		02-22							09-02				X

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
FREQUENCY OF AUDIT ACTIVITY
INTERNAL AUDIT PLAN, FY 2010-2012**

UNIVERSITY OF HOUSTON

Auditable Area	WORK PERFORMED										WORK SCHEDULED			LATER	
	Audit Rpt. No./Special Project Rpt. No. X = Work In-Progress/Scheduled										FY 2010	FY 2011	FY 2012		
	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009					
College/Division - Academic Affairs/Provost				03-06			06-20, 06-26						X		
College/Division - Administration & Finance				03-32	04-03					09-18					X
College/Division - Athletics					04-20						X				
College/Division - Chancellor/President						05-01					X				
College/Division - Research					04-03, 04-11	05-11		07-13						X	
College/Division - Student Affairs							06-13, 06-20				X				
College/Division - University Advancement								07-25						X	
Departmental Control/Cash Handling Reviews	00-06, 00-18	01-20	02-17	03-10	04-15	05-27	06-16	07-18		09-23	X	X	X		
Departmental Operations - Admissions					SP04-10										
Departmental Operations - Architecture		SP01-07													
Departmental Operations - Arte Publico															X
Departmental Operations - Athletics					SP04-06 SP04-08 SP04-09										
Departmental Operations - Biology/Biochemistry					SP04-07										
Departmental Operations - Campus Recreation & Wellness Ctr.															X
Departmental Operations - CMCD					SP04-04										
Departmental Operations - College of Engineering					SP04-11										
Departmental Operations - Educational Tech. & Outreach								SP07-01	08-19 SP08-01						X
Departmental Operations - FP&C			SP02-05 SP02-08							SP09-05					
Departmental Operations - Health Center				SP03-06											
Departmental Operations - Hotel		SP01-06				SP05-05									
Departmental Operations - Information Technology				03-16		05-08				SP09-02	X	X	X		
Departmental Operations - Law		SP01-02													
Departmental Operations - Liberal Arts & Social Sciences			SP02-13												
Departmental Operations - Library										SP09-01					
Departmental Operations - Parking															X
Departmental Operations - Physical Plant													X		
Departmental Operations - Police Department				03-13											X
Departmental Operations - Postal Services						SP05-03									X
Departmental Operations - Residence Halls									08-08						X
Departmental Operations - Small Bus. Dev. Ctr.															
Departmental Operations - Student Affairs										SP09-05					
Departmental Operations - University Advancement								SP07-02							X
Departmental Operations - University Center															X
IT - Computing	00-28	01-22	02-33	03-33	04-29	05-31	06-29	07-29	08-24	09-26	X	X	X		
IT - E-Commerce Compliance															
IT - Financial Aid System															
IT - One Card	00-21														
IT - PeopleSoft Change Management								07-08							
IT - PeopleSoft Development				SP03-03							X				
IT - Security Administration/Access Controls															X
IT - Telecommunications					04-01										
Enrollment Services - Registration & Academic Records								07-26						X	
Enrollment Services - Admissions								07-26						X	
Financial Aid	00-10	01-02	02-18					07-26			X	X	X		
Formula Funding		01-08													X

UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
FREQUENCY OF AUDIT ACTIVITY
INTERNAL AUDIT PLAN, FY 2010-2012

UNIVERSITY OF HOUSTON

Auditable Area	WORK PERFORMED										WORK SCHEDULED			LATER
	Audit Rpt. No./Special Project Rpt. No.										FY 2010	FY 2011	FY 2012	
	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009				
Foundations											X	X	X	
Foundations - Business								07-09						X
Foundations - FERV					04-21			SP07-03						X
Foundations - HAF									08-05					X
Foundations - Law Center							06-04							X
Human Resources				03-28	04-22									X
Institutional Compliance Program														X
KUHT/KUHF	00-15 00-16	01-12 01-13	02-19 02-20 SP02-01	03-14 03-15	04-17 04-18	05-19 05-20								X
Management Changeover Reviews														
Policy Compliance Review					04-16									X
Privacy / Information Security											X			
Procurement/Travel Card								07-33						X
Property Management	00-09													X
Purchasing		01-07				SP05-01								X
State Auditor's - Assistance					SP04-01, 02						X	X	X	
Student Accounting & Receivables											X			

UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
FREQUENCY OF AUDIT ACTIVITY
INTERNAL AUDIT PLAN, FY 2010-2012

UNIVERSITY OF HOUSTON-CLEAR LAKE

Auditable Area	WORK PERFORMED										WORK SCHEDULED			LATER
	Audit Rpt. No./Special Project Rpt. No.										FY 2010	FY 2011	FY 2012	
	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009				
Academic Records														X
Accreditation - Financial Reviews			SP02-04										X	
Admissions														X
Budgeting						05-30								X
Component Accounting Module - Acct's Payable													X	
Component Accounting Module - Bank Rec's		01-14												X
Component Accounting Module - Financial Reporting											X			
Component Accounting Module - General Accounting													X	
Component Accounting Module - Payroll	00-08													X
Continuing Education														X
Contracts - Food Service					04-09									X
Contracts and Grants - Office of Sponsored Programs														X
Contracts and Grants - ARP/ATP			02-04	03-22							X			X
Contracts and Grants - Environment Institute												X		
Contracts and Grants - Technology Workforce Development									09-16					
College/Division - Business						05-01, 05-02					X			X
College/Division - Education		01-19					06-26, 06-28						X	
College/Division - Human Sciences and Humanities				03-24, 03-32							X			
College/Division - Science & Computer Engineering			02-27								X			X
College/Division - Administration & Finance					04-11						X			
College/Division - President's Office								07-19					X	
College/Division - Provost's Office						05-11, 05-22 05-25						X		
Departmental Control/Cash Handling Reviews		01-20						07-18		09-23	X	X	X	
Departmental Operations - Library														X
Departmental Operations - Facilities Management		01-04										X		
Departmental Operations - Police Department				03-13										X
Departmental Operations - Univ Computing & Telecom														X
IT - Computing	00-28	01-22	02-33	03-33			06-27					X		
Financial Aid	00-10	SP01-01	02-01	03-05		05-05	06-11	07-31	08-13		X	X	X	
Formula Funding														X
Human Resources				03-28										X
Institutional Compliance														X
Policy Compliance Reviews					04-16									X
Privacy / Information Security											X			X
Property Management	00-04													X
Purchasing / Contract Administration		01-07												X
Student Accounting & Receivables											X			
Student Services														X

UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
FREQUENCY OF AUDIT ACTIVITY
INTERNAL AUDIT PLAN, FY 2010-2012

UNIVERSITY OF HOUSTON-DOWNTOWN

Auditable Area	WORK PERFORMED										WORK SCHEDULED			LATER
	Audit Rpt. No./Special Project Rpt. No.										FY 2010	FY 2011	FY 2012	
	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY2009				
Accreditation Review														X
Admissions				03-34										X
Budgeting						05-30								X
Component Accounting Module - Acct's Payable													X	
Component Accounting Module - Bank Rec's		01-14												X
Component Accounting Module - Financial Reporting											X			
Component Accounting Module - General Accounting													X	
Component Accounting Module - Payroll	00-08													X
Continuing Education														X
Contracts - Food Service					04-09									X
Contracts and Grants - ARP/ATP				03-21							X			
Contracts and Grants - CCSDS														X
Contracts and Grants - JAMP						05-12		07-11		09-04				X
Contracts and Grants - Research Administration							07-28					X		X
College/Division - Business			02-28		04-28					09-03 SP09-04				X
College/Division - Humanities and Social Sciences			02-26			05-01			08-24					X
College/Division - Public Service							06-26	07-05						X
College/Division - Sciences and Technology	00-26			03-31, 03-32						09-17	X			X
College/Division - University College		01-05				05-11, 05-29						X		
College/Division - Academic Affairs & Provost						05-01						X		
College/Division - Administration & Finance							06-20, 06-26						X	
College/Division - Employment Services & Operations							06-20						X	
College/Division - President's Office								07-20					X	
College/Division - Student Services & Enrollment Mgmt							06-26	07-03						X
Departmental Control/Cash Handling Reviews		01-20			04-15			07-18		09-23	X	X	X	
Departmental Operations - Library														X
Departmental Operations - Parking														X
Departmental Operations - Physical Plant	00-24											X		
Departmental Operations - Police Department				03-13										X
Financial Aid	00-10		02-12, 02-30			05-05	06-11	07-30	08-14		X	X	X	
Human Resources				03-28										X
Information Technology	00-28	01-22	02-33	03-33			06-21			09-20		X		
Institutional Compliance														X
Institutional Research - Formula Funding												X		
Policy Compliance Reviews					04-16									X
Privacy / Information Security											X			
Property Management														X
Purchasing / Contract Administration		01-07												X
Records				03-34										X
Student Accounting and Receivables											X			

UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
FREQUENCY OF AUDIT ACTIVITY
INTERNAL AUDIT PLAN, FY 2010-2012

UNIVERSITY OF HOUSTON-VICTORIA

Auditable Area	WORK PERFORMED										WORK SCHEDULED			LATER
	Audit Rpt. No./Special Project Rpt. No.										FY 2010	FY 2011	FY 2012	
	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009				
Accreditation Review				SP03-05										X
Budgeting					05-30									X
Component Accounting Module - Acct's Payable													X	
Component Accounting Module - Bank Rec's		01-14												X
Component Accounting Module - Financial Reporting											X			
Component Accounting Module - General Accounting													X	
Component Accounting Module - Payroll	00-08													X
College/Division - Arts & Sciences								07-21					X	
College/Division - Business Administration								07-21				X		
College/Division - Education								07-21					X	
College/Division - Nursing													X	
College/Division - Administration & Finance					04-11						X			
College/Division - President's Office							06-26	07-04						X
College/Division - Provost								07-14, 07-15			X			
Departmental Control/Cash Handling Reviews					04-15						X	X	X	
Enrollment Services - Formula Funding												X		
Financial Aid	00-10	01-01	02-14, 02-29			05-05	06-11	07-32	08-20		X	X	X	
Human Resources				03-28										X
IT - Computing	00-28	01-22	02-33	03-33			06-19			09-19		X		
Institutional Compliance														X
Library														X
Physical Plant	00-25											X		
Policy Compliance Review					04-16									X
Privacy / Information Security											X			X
Property Management	00-07													X
Purchasing / Contract Administration		01-07												X
Regional Outreach Center				SP03-01										X
Site Visit					04-24									X
Small Business Development Center						SP05-07								
Student Accounting & Receivables											X			

UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
FREQUENCY OF AUDIT ACTIVITY
INTERNAL AUDIT PLAN, FY 2010-2012

UNIVERSITY OF HOUSTON-SYSTEM

Auditable Area	WORK PERFORMED										WORK SCHEDULED			LATER
	Audit Rpt. No./Special Project Rpt. No.										FY 2010	FY 2011	FY 2012	
	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009				
All Components - Consumable/Resale Inventory	00-05	01-15	02-10	03-11	04-10	05-09	06-06			09-06				X
All Components - Bond Compliance														X
All Components - Endowments	00-12		02-02, 02-23	03-18		05-04		07-24	08-16	09-14	X	X	X	
All Components - Policy Compliance Review					04-16									X
All Components - Student Accounting and Receivables											X			
All Components - Travel and Entertainment				03-20							X			
Assistance to SAO											X	X	X	
Bid Openings - FPC	SP00-06	SP01-05		SP03-04	SP04-05	SP05-06					X	X	X	
Board of Regents' Travel	00-02	01-10	02-06	03-01	04-04	05-07	06-07	07-07	08-06	09-10	X	X	X	
Chancellor/President's Office			SP02-09											
Chancellor/President's Travel	00-03	01-11	02-08	03-03	04-05	05-06	06-08	07-06	08-07	09-09	X	X	X	
Component Accounting Module - Accounts Payable													X	
Component Accounting Module - Bank Reconciliations			02-03	03-23										X
Component Accounting Module - Financial Reporting											X			
Component Accounting Module - General Accounting													X	
Component Accounting Module - Payroll	00-08													X
Departmental Control/Cash Handling Reviews			02-17		04-15		06-16	07-18	08-23	09-24	X	X	X	
IT - Computing	00-28	01-22	SP02-06, SP02-12, 02-33	SP03-03, 03-33	04-29	05-31	06-29	07-29	08-12, 08-24	09-26	X	X	X	
Facilities Planning & Construction	SP00-03	SP01-03	SP02-07							09-22				X
Facilities Planning & Construction - New Construction											X	X	X	
Follow-up Audit Procedures	00-01, 00-11, 00-19, 00-27	01-03, 01-09, 01-17, 01-21	02-05, 02-11, 02-21, 02-32	03-02, 03-07, 03-17, 03-25	04-02, 04-13, 04-19, 04-26	05-03, 05-13, 05-23, 05-26	06-09, 06-14, 06-23, 06-24	07-01, 07-10, 07-22, 07-27	08-01, 08-09, 08-15, 08-21	09-01, 09-11, 09-15, 09-21	X	X	X	
Human Resources				03-28										X
Internal Auditing Quality Assurance/Peer Review			02-12, SP02-10			05-24				09-08		X		
Inventory - Wortham House					04-07				08-04 08-11					X
Management of External Fund Managers					04-08									X
Non-Compliance Report							06-10	07-02	08-03	09-07	X	X	X	
Property Management	00-09													X
Purchasing/Contract Administration		01-07												X
Treasurer - Investments														X
University Advancement														X

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
AUDIT REPORTS ISSUED**

REGULAR REPORTS

REPORT #	TITLE
2009-01	Follow-up Status Report - Actions Scheduled for Implementation from 7/1/08 to 9/30/08
2009-02	UH College of Technology, Departmental Reviews
2009-03	UHD College of Business, Departmental Reviews
2009-04	UHD JAMP, FY 2007 - 2008
2009-05	UH JAMP, FY 2007 - 2008
2009-06	Consumable/Resale Inventory Observation, FY 2008
2009-07	Annual Non-Compliance Report, FY 2008
2009-08	UHS Internal Quality Assurance Review of Internal Auditing
2009-09	Chancellor/President's Travel, FY 2008
2009-10	Board of Regents' Travel, FY 2008
2009-11	Follow-up Status Report - Actions Scheduled for Implementation from 10/1/08 to 12/31/08
2009-12	UH NSM, Departmental Reviews
2009-13	UH Athletics - Football Attendance, 2008 Season
2009-14	Review of Expenditures of Endowment Income, FY 2008
2009-15	Follow-up Status Report - Actions Scheduled for Implementation from 1/1/09 to 2/28/09
2009-16	UH/UHCL TWD Grants, 2002, 2003, 2005 and 2006 Awards
2009-17	UHD College of Sciences & Technology, Departmental Reviews
2009-18	UH Division of Administration & Finance, Departmental Reviews
2009-19	UHV TAC 202
2009-20	UHD TAC 202
2009-21	Follow-up Status Report - Action Scheduled for Implementation from 3/1/09 to 6/30/09
2009-22	UHS Facilities Development Projects
2009-23	UH College of Pharmacy, Departmental Reviews
2009-24	UHS Cash Handling Reviews, FY 2009
2009-25	UH Athletics - NCAA Rules-Compliance
2009-26	IT Audit Activity Report, FY 2009
2008-01	Follow-up Status Report - Actions Scheduled for Implementation from 7/1/07 to 9/30/07
2008-02	UH Athletics, NCAA Rules-Compliance
2008-03	Annual Non-Compliance Report, FY 2007
2008-04	Wortham House Inventory Observation
2008-05	Foundations - HAF
2008-06	Board of Regents' Travel, FY 2007
2008-07	Chancellor/President's Travel, FY 2007
2008-08	UH Residential Life & Housing
2008-09	Follow-up Status Report - Actions Scheduled for Implementation from 10/1/07 to 12/31/07
2008-10	UH Athletics - Football Attendance, 2007 Season
2008-11	Wortham House Inventory Observation

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
AUDIT REPORTS ISSUED**

REGULAR REPORTS

REPORT #	TITLE
2008-12	PeopleSoft - Student Academic & Administration System, Data Conversion
2008-13	UHCL Financial Aid, Scholarships
2008-14	UHD Financial Aid, Scholarships
2008-15	Follow-up Status Report - Actions Scheduled for Implementation from 1/1/08 to 3/31/08
2008-16	Review of Expenditures of Endowment Income, FY 2007
2008-17	UH College of Engineering, Departmental Reviews
2008-18	UH College of Business, Departmental Reviews
2008-19	Annual Non-Compliance Report, FY 2007
2008-20	UHV Financial Aid, Scholarships
2008-21	Follow-up Status Report - Actions Scheduled for Implementation from 4/1/08 to 6/30/08
2008-22	UHD College of Humanities and Social Sciences, Departmental Reviews
2008-23	UHS Cash Handling Reviews, FY 2008
2008-24	Information Technology Audit Activity Report, FY 2008
2007-01	Follow-up Status Report - Actions Scheduled for Implementation from 7/1/06 to 9/30/06
2007-02	Non-Compliance Report, FY 2006
2007-03	UHD Division of Student Services and Enrollment Management, Departmental Reviews
2007-04	UHV Division of the President, Departmental Reviews
2007-05	UHD College of Public Service, Dean's Review
2007-06	Chancellor/President's Travel, FY 2006
2007-07	Board of Regents' Travel, FY 2006
2007-08	PeopleSoft Program Change Control
2007-09	UH College of Business Foundation
2007-10	Follow-up Status Report - Actions Scheduled for Implementation from 10/1/06 to 12/31/06
2007-11	UHD JAMP, FY 2005-2006
2007-12	UH JAMP, FY 2005-2006
2007-13	UH Division of Research, Departmental Reviews
2007-14	UHS Cinco Ranch, Departmental Review
2007-15	UHS Sugar Land, Departmental Review
2007-16	UH Athletics, Football Attendance, 2006 Season
2007-17	UH Library, Dean's Review
2007-18	Cash Handling Reviews, FY 2007
2007-19	UHCL President's Office, Departmental Review
2007-20	UHD President's Office, Departmental Reviews
2007-21	UHV Schools, Dean's Review
2007-22	Follow-up Status Report - Actions Scheduled for Implementation from 1/1/07 to 3/31/07
2007-23	UH College of Business – SBDC, Departmental Review
2007-24	Review of Expenditures of Endowment Income, FY 2006

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
AUDIT REPORTS ISSUED**

REGULAR REPORTS

REPORT #	TITLE
2007-25	UH University Advancement Division, Departmental Review
2007-26	UH Enrollment Services
2007-27	Follow-up Status Report - Action Scheduled for Implementation from 4/1/07 to 6/30/07
2007-28	UHD Research Administration
2007-29	Information Technology Audit Activity Report
2007-30	UHD Financial Aid, General Compliance
2007-31	UHCL Financial Aid, General Compliance
2007-32	UHV Financial Aid, General Compliance
2007-33	UH Procurement Cards
2006-01	Departmental Reviews
2006-02	Review of Expenditures of Endowment Income, FY 2004
2006-03	UH Athletics Department, NCAA Audit - FY 2004
2006-04	Foundations - Law
2006-05	UH Law Center, Dean's Review
2006-06	Annual Inventory Observation, FY 2005
2006-07	BOR's Travel, FY 2005
2006-08	Chancellor/President's Travel, FY 2005
2006-09	Follow-up Status Report - Actions Scheduled for Implementation from 7/1/05 to 9/30/05
2006-10	Annual Non-Compliance Report, FY 2005
2006-11	Financial Aid, Designated Tuition Set-Aside (UHCL, UHD, UHV)
2006-12	UH Research, Time and Effort Reporting
2006-13	Department Reviews
2006-14	Follow-up Status Report - Actions Scheduled for Implementation from 10/1/05 to 12/31/05
2006-15	UH Athletics, NCAA Rules-Compliance
2006-16	Cash Handling Reviews, FY 2006
2006-17	UH Athletics, Football Attendance, 2005 Season
2006-18	UH Graduate and Professional Studies
2006-19	UHV TAC 202
2006-20	Departmental Reviews
2006-21	UHD TAC 202
2006-22	UH ATP/TDT Grants, 2003 Awards
2006-23	Follow-up Status Report - Actions Scheduled for Implementation from 1/1/06 to 3/31/06
2006-24	Follow-up Status Report - Actions Scheduled for Implementation from 4/1/06 to 6/20/06
2006-25	UH Data Center Inventory
2006-26	Departmental Reviews
2006-27	UHCL TAC 202
2006-28	UHCL School of Education, Dean's Review

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
AUDIT REPORTS ISSUED**

REGULAR REPORTS

REPORT #	TITLE
2006-29	Information Technology Audit Activity Report
2005-01	Departmental Reviews
2005-02	UHCL School of Business and Public Administration
2005-03	Follow-up Status Report - Actions Scheduled for Implementation from 7/1/04 to 9/30/04
2005-04	Review of Expenditures of Endowment Income, FY 2003
2005-05	Financial Aid (UHCL, UHD and UHV), FY 2004
2005-06	Chancellor/President's Travel, FY 2004
2005-07	Board of Regents' Travel, FY 2004
2005-08	UH IT Computing & Telecommunication Services
2005-09	Year-end Inventory Observation, FY 2004
2005-10	UH NSM, Dean's Review
2005-11	Departmental Reviews
2005-12	Joint Admissions Medical Program, FY 2003 - FY 2004 (UH & UHD)
2005-13	Follow-up Status Report - Actions Scheduled for Implementation from 10/1/04 to 12/31/04
2005-14	UH Engineering, Dean's Review
2005-15	UH TcSAM, Research Center Review
2005-16	UH Honors College, Dean's Review
2005-17	UH TLC2, Research Center Review
2005-18	UH Social Work, Dean's Review
2005-19	KUHF FM, FY 2004
2005-20	KUHT TV, FY 2004
2005-21	UH Architecture, Dean's Review
2005-22	Departmental Reviews
2005-23	Follow-up Status Report - Actions Scheduled for Implementation from 1/1/05 to 3/31/05
2005-24	Internal Audit Quality Assurance Review
2005-25	Departmental Reviews
2005-26	Follow-up Status Report - Actions Scheduled for Implementation from 4/1/05 to 6/30/05
2005-27	Cash Handling Reviews, FY 2005
2005-28	UH College of Education, Dean's Review
2005-29	UHD University College, Dean's Review
2005-30	UHS Budgeting Review - All Components
2005-31	EDP Activity Report

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
AUDIT REPORTS ISSUED**

SPECIAL PROJECT REPORTS

REPORT #	TITLE
SP2009-01	UH Library Timekeeping Practices
SP2009-02	UH IT Employee Assertions
SP2009-03	UH Mead Group
SP2009-04	UHD MBA Program
SP2009-05	UH Job Order Contracts
SP2008-01	Education Technology & University Outreach
SP2007-01	ETUO - Charge Card Purchases
SP2007-02	Donor and Alumni Records Missing Cash
SP2007-03	FERV Follow-Up
SP2007-04	UT Austin Peer Review of Internal Audit Dept.
SP2006-01	Internal Audit Annual Activity Report, FY 2005
SP2006-02	Annual Internal Audit Plan, FY 2006-2008
SP2006-03	University of Tennessee System Internal Audit Peer Review Report
SP2006-04	UHD Financial Aid Packaging / Awards
SP2006-05	SAO Hotline Complaint - UH Human Resources
SP2005-01	Purchasing Department Timekeeping Allegations
SP2005-02	Internal Audit Annual Activity Report, FY 2004
SP2005-03	UH Postal Services Time Keeping
SP2005-04	NCAA Football Attendance Requirements - No report issued
SP2005-05	UH HRM Cash Theft
SP2005-06	Bid Openings - Unannounced Attendance
SP2005-07	UHV SBDC Assertions

INTERNAL AUDIT RISK ANALYSIS

8-1 Risk Analysis Methodology

8-2 Risk Analysis

8-3 Audit Coverage Matrices

RISK ANALYSIS METHODOLOGY

Section 8-1

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT**

RISK ANALYSIS METHODOLOGY

Each year, the Internal Auditing Department prepares a risk analysis, as required by The Standards for the Professional Practice of Internal Auditing which states that its plan of engagements should be based on a risk assessment, undertaken at least annually, and that the input of senior management and the board should be considered in this process. Risk is defined as the probability that an event or action may adversely affect the organization or activity under audit.

The purpose of our risk analysis is to develop an audit plan for performing audit projects in risk areas over a specified time to minimize the risk of losses to the University; to prioritize audit projects by the level of risk; to use our audit staff and time in an effective and efficient manner; and to determine the nature, timing, and extent of audit steps and procedures in direct relation to the amount and nature of the risk.

The risk methodology we use consists of three phases: (1) identification of auditable areas; (2) input from management; and (3) a risk analysis. We also considered an auditable area's impact on the accomplishment of the University's goals and objectives during our risk analysis. Matters that we consider in establishing audit work schedule priorities include: (a) the date and results of the last audit; (b) financial exposure; (c) potential loss and risk; (d) requests by management; (e) major changes in operations, programs, systems, and controls and (f) opportunities to achieve operating benefits.

The auditable areas audit cycle is as follows: Departmental Reviews every 5 years (see 8-3-5); SACS Accreditation Reviews every 10 years (see 8-3-1); and NCAA Rules-Compliance (see 8-3-2), Financial Aid (see 8-3-3 & 4), UH Information Technology (see 8-3-6), and Research Centers (see 8-2-7) receive an annual audit for a portion of the coverage areas.

Departmental Reviews are scheduled at least once every 5 years. These reviews test compliance with the universities' policies and procedures for the following 15 areas noted below.

- management oversight
- operational activities
- policies, procedures, required training, and reporting
- cost center management
- payroll
- human resources
- change funds and cash receipts
- procurement and travel cards
- departmental expenses
- contract administration
- property management
- departmental computing
- scholarships
- incidental and lab fees
- research

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT**

RISK ANALYSIS METHODOLOGY

RISK ANALYSIS:

In the attached Risk Analysis, we assigned levels of risk by use of a number rating system. The first step was to define the risk factors. We decided on the following risk factors: (1) reason for the audit, (2) administrative oversight, and (3) date last audited. These risk factors were assessed as follows:

- (1) Reason for the Audit: Each auditable area was assigned a value of 5 for one of the following reasons: auditor preference (the complexity of information systems, the impact of compliance issues, knowledge of management practices, results of last audit, and public relations exposure) or management request.
- (2) Administrative Oversight: We decided on the following factors to assess oversight risk: (1) budgeted sources of funds, (2) budgeted uses of funds, (3) total expenditures, (4) total income, and (5) total asset values. Values were assigned from 0 to 10 (0 - < \$10,000,000; 1 to 9 – increments of \$10,000,000; 10 - > \$100,000,000).
- (3) Date Last Audited: Values assigned for date last audited were from 0 to 10. A value of 10 was assigned for an auditable area that has not been audited or was audited 10 or more years ago. Values below 10 were assigned based on how many years since the last audit.

All risk factors for each auditable area were combined resulting in a total risk factor. All auditable areas with a total risk factor of 19 or greater were included in the three-year audit schedule in the Long-Range Internal Audit Plan.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT**

RISK ANALYSIS

INDEX

1. Risk Analysis by Campus
2. Risk Analysis by Risk Rank

Risk Analysis by Campus

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

**RISK ANALYSIS
(By Campus)**

Campus	Auditable Area	Total Risk Rank	Reason For Audit		FY2010-2012 Administrative Oversight Risk Level	Administrative Oversight Dollars	Years Since Last Audit	FY 2010	FY 2011	FY 2012	Later
			Auditor Preference	Management Request							
ALL COMPONENTS											
All	General Accounting	25	5		10	619,308,788	10			X	
All	Student Accounting & Receivables	20			10	351,893,204	10	X			
All	FP&C - New Construction Projects	20	5	5	10	291,302,008	0				X
All	Accounts Payable	20			10	202,635,661	10			X	
All	Property Management (Fixed Assets)	19			10	456,192,601	9				X
All	Contract Administration	18			10	202,635,661	8				X
All	Purchasing	18			10	202,635,661	8				X
All	Financial Accounting	16	5		10	1,184,422,711	1	X			
All	Travel and Entertainment Expenditures	16	5	5	0	6,162,805	6	X			
All	EEO / Affirmative Action	15		5	0	N/A	10				X
All	Institutional Compliance	15	5		0	N/A	10				X
All	Payroll	15		5	10	472,781,129	0				X
All	Personnel/Human Resources	15			10	104,601,232	5				X
All	Investments – Non-endowed (Treasurer)	15			5	58,561,469	10				X
All	Budgeting	14			10	1,249,053,830	4				X
All	Bank Reconciliations	14			8	83,660,984	6				X
All	Cash Handling	13		5	8	83,660,984	0	X	X	X	
All	IT – Security Admin./Access Controls	10			0	N/A	10				X
All	Privacy / Information Security	10	5	5	0	N/A	0				X
All	Policy Compliance Review (Compliance Audits)	5			0	N/A	5				X
All	Contract - Food Services	5			0	9,040,906	5				X
All	Management Consulting Projects	0			0	N/A	0				X
All	Inventory Observation	0			0	2,330,059	0				X
UNIVERSITY OF HOUSTON											
UH	Enrollment Services	17		5	10	257,015,826	2			X	
UH	Institutional Research (Formula Funding)	17	5		10	127,143,608	2				X
UH	Research Financial Services	17			7	75,900,000	10				X
UH	Physical Plant	16	5		1	16,170,899	10		X		
UH	University Center	15		5	0	7,026,449	10				X
UH	Parking	15	5		0	3,301,001	10				X
UH	Printing	15		5	0	2,590,833	10				X
UH	Arte Publico (CLASS)	15		5	0	1,621,144	10				X
UH	CEAC (Engineering)	15		5	0	139,701	10				X
UH	Auxillary Contracts	15		5	0	N/A	10			X	
UH	Cougar Card	14	5		0	706,613	9				X
UH	Academic Fees	13		5	7	73,563,987	1				X

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

**RISK ANALYSIS
(By Campus)**

Campus	Auditable Area	Total Risk Rank	Reason For Audit		FY2010-2012 Administrative Oversight Risk Level	Administrative Oversight Dollars	Years Since Last Audit	FY 2010	FY 2011	FY 2012	Later
			Auditor Preference	Management Request							
UH	Procurement/Travel Cards	13	5	5	1	16,285,126	2				X
UH	Contracts & Grants Administration	12		5	7	75,900,000	0				X
UH	Research - Time & Effort Reporting	12	5		3	37,538,203	4				X
UH	Residential Life & Housing	12	5	5	1	10,563,726	1				X
UH	Intellectual Property Management	12		5	0	869,974	7				X
UH	Controlled Substance Inventories	11		5	0	N/A	6				X
UH	University Advancement	11			1	19,507,874	10				X
UH	Police Department	11		5	0	4,776,004	6				X
UH	Institutional Review Board	10			0	N/A	10				X
UH	Facilities Planning and Construction	10		5	5	55,050,867	0				X
UH	Campus Recreation and Wellness Center	10			0	3,957,778	10				X
UH	Postal Services	10			0	1,752,491	10				X
UH	Research Information Center	10			0	646,877	10				X
UH	Information Technology	7	5		2	26,109,615	0	X	X	X	
UH	Educational Technology & Outreach	6		5	0	3,565,554	1				X
UNIVERSITY OF HOUSTON-CLEAR LAKE											
UHCL	University Computing & Telecommunications	15	5		0	5,439,164	10				X
UHCL	Student Services	15		5	0	3,005,643	10				X
UHCL	Office of Sponsored Programs	15	5		0	2,997,819	10				X
UHCL	Office of Admissions	15	5		0	1,403,712	10				X
UHCL	Office of Academic Records	15	5		0	699,618	10				X
UHCL	Facilities Management and Construction	13		5	0	5,987,400	8		X		
UHCL	Police Department (Parking)	11	5		0	1,302,666	6				X
UHCL	Library	10			0	3,399,727	10				X
UHCL	Institutional Research – Formula Funding	9	5		2	25,928,857	2				X
UNIVERSITY OF HOUSTON-DOWNTOWN											
UHD	Institutional Research & Planning – Formula Funding	17	5		2	21,786,879	10		X		
UHD	Information Resources	16	5		1	11,421,999	10				X
UHD	Admissions	15		5	4	47,270,689	6				X
UHD	Records	15		5	4	47,270,689	6				X
UHD	Library	15	5		0	3,830,066	10				X
UHD	Parking (Police Department)	15	5		0	2,665,638	10				X
UHD	Continuing Education Unit	15	5		0	887,284	10				X
UHD	Contracts & Grants - CCSDS	15		5	0	683,331	10				X
UHD	Physical Plant	14	5		0	6,775,809	9		X		
UHD	Police Department	11		5	0	2,665,638	6				X

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

**RISK ANALYSIS
(By Campus)**

Campus	Auditable Area	Total Risk Rank	Reason For Audit		FY2010-2012 Administrative Oversight Risk Level	Administrative Oversight Dollars	Years Since Last Audit	FY 2010	FY 2011	FY 2012	Later
			Auditor Preference	Management Request							
UHD	Office of Sponsored Programs	7		5	0	1,677,081	2		X		
UNIVERSITY OF HOUSTON-VICTORIA											
UHV	Admissions and Records	16	5		1	12,138,655	10				X
UHV	Formula Funding	16	5		1	10,545,940	10		X		
UHV	Regional Outreach Center/LEAD	15		5	0	276,966	10				X
UHV	University Advancement	15		5	0	388,810	10				X
UHV	Athletics	15		5	0	480,536	10				X
UHV	Physical Plant (Custodial Serv. / Grounds Maint.)	13		5	0	925,505	8		X		
UHV	Computing Services	10			0	1,678,262	10				X
UNIVERSITY OF HOUSTON-SYSTEM											
UHS	Internal Audit Quality Assurance	5	5		0	N/A	0		X		
UHS	Wortham House – Fixed Asset Inventory	1			0	N/A	1				X
ANNUAL AUDIT ACTIVITY											
Annual	Financial Aid	15	5		10	>100,000,000	0	X	X	X	
Annual	SAO - Bonds/Loan Compliance	15	5		10	464,730,182	0				X
Annual	Athletics - Football Attendance Audit	7	5		2	25,592,200	0	X	X	X	
Annual	Athletics – NCAA	7	5		2	25,592,200	0	X	X	X	
Annual	Athletics – Rules-Compliance	7	5		2	25,592,200	0	X	X		
Annual	Endowments	7	5		2	25,058,868	0	X	X	X	
Annual	Follow-up Audit Procedures	5	5		0	N/A	0	X	X	X	
Annual	Foundations	5	5		0	N/A	0	X	X	X	
Annual	Management Requests	5		5	0	N/A	0	X	X	X	
Annual	Police Investigations	5		5	0	N/A	0	X	X	X	
Annual	Regional Accreditation Reviews (SACS)	5	5		0	N/A	0				X
Annual	SAO - Liaison	5	5		0	N/A	0	X	X	X	
Annual	SAO - Reports – Follow-up	5	5		0	N/A	0	X	X	X	
Annual	KUHT	5	5		0	9,194,155	0	X	X	X	
Annual	KUHF	5	5		0	7,125,937	0	X	X	X	
Annual	IT – Review & Monitor Systems	5	5		0	6,167,361	0	X	X	X	
Annual	ARP/ATP Grants	5	5		0	2,416,545	0	X			
Annual	Board of Regents’ Travel	5		5	0	40,768	0	X	X	X	
Annual	Chancellor/President’s Travel	5		5	0	17,990	0	X	X	X	
Annual	Bid Openings	5		5	0	N/A	0	X	X	X	
Annual	Charter School	0			0	1,137,699	0	X	X	X	

Risk Analysis by Risk Rank

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

**RISK ANALYSIS
(By Risk Rank)**

Campus	Auditable Area	Total Risk Rank	Reason For Audit		FY2010-2012 Administrative Oversight Risk Level	Administrative Oversight Dollars	Years Since Last Audit	FY 2010	FY 2011	FY 2012	Later
			Auditor Preference	Management Request							
All	General Accounting	25	5		10	619,308,788	10		X		
All	Student Accounting & Receivables	20			10	351,893,204	10	X			
All	FP&C - New Construction Projects	20	5	5	10	291,302,008	0				X
All	Accounts Payable	20			10	202,635,661	10	X			
All	Property Management (Fixed Assets)	19			10	456,192,601	9				X
All	Contract Administration	18			10	202,635,661	8			X	
All	Purchasing	18			10	202,635,661	8			X	
UH	Enrollment Services	17		5	10	257,015,826	2			X	
UH	Institutional Research (Formula Funding)	17	5		10	127,143,608	2				X
UH	Research Financial Services	17			7	75,900,000	10				X
UHD	Institutional Research & Planning – Formula Funding	17	5		2	21,786,879	10		X		
All	Financial Accounting	16	5		10	1,184,422,711	1	X			
UH	Physical Plant	16	5		1	16,170,899	10		X		
UHV	Admissions and Records	16	5		1	12,138,655	10				X
UHD	Information Resources	16	5		1	11,421,999	10				X
UHV	Formula Funding	16	5		1	10,545,940	10			X	
All	Travel and Entertainment Expenditures	16	5	5	0	6,162,805	6	X			
All	EEO / Affirmative Action	15		5	0	N/A	10				X
All	Institutional Compliance	15	5		0	N/A	10				X
Annual	Financial Aid	15	5		10	>100,000,000	0	X	X	X	
All	Payroll	15		5	10	472,781,129	0				X
Annual	SAO - Bonds/Loan Compliance	15	5		10	464,730,182	0				X
All	Personnel/Human Resources	15			10	104,601,232	5				X
All	Investments – Non-endowed (Treasurer)	15			5	58,561,469	10				X
UHD	Admissions	15		5	4	47,270,689	6				X
UHD	Records	15		5	4	47,270,689	6				X
UH	University Center	15		5	0	7,026,449	10				X
UHCL	University Computing & Telecommunications	15	5		0	5,439,164	10				X
UHD	Library	15	5		0	3,830,066	10				X
UH	Parking	15	5		0	3,301,001	10				X
UHCL	Student Services	15		5	0	3,005,643	10				X
UHCL	Office of Sponsored Programs	15	5		0	2,997,819	10				X
UHD	Parking (Police Department)	15	5		0	2,665,638	10				X
UH	Printing	15		5	0	2,590,833	10				X
UH	Arte Publico (CLASS)	15		5	0	1,621,144	10				X
UHCL	Office of Admissions	15	5		0	1,403,712	10				X
UHD	Continuing Education Unit	15	5		0	887,284	10				X
UHCL	Office of Academic Records	15	5		0	699,618	10				X

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

**RISK ANALYSIS
(By Risk Rank)**

Campus	Auditable Area	Total Risk Rank	Reason For Audit		FY2010-2012 Administrative Oversight Risk Level	Administrative Oversight Dollars	Years Since Last Audit	FY 2010	FY 2011	FY 2012	Later
			Auditor Preference	Management Request							
UH	CEAC (Engineering)	15		5	0	139,701	10				X
UH	Auxillary Contracts	15		5	0	N/A	10			X	
UHD	Contracts & Grants - CCSDS	15		5	0	683,331	10				X
UHV	Regional Outreach Center/LEAD	15		5	0	276,966	10				X
UHV	Athletics	15		5	0	480,536	10				X
UHV	University Advancement	15		5	0	388,810	10				X
All	Budgeting	14			10	1,249,053,830	4				X
All	Bank Reconciliations	14			8	83,660,984	6				X
UHD	Physical Plant	14	5		0	6,775,809	9		X		
UH	Cougar Card	14	5		0	706,613	9				X
All	Cash Handling	13		5	8	83,660,984	0	X	X	X	
UH	Academic Fees	13		5	7	73,563,987	1				X
UH	Procurement/Travel Cards	13	5	5	1	16,285,126	2				X
UHCL	Facilities Management and Construction	13		5	0	5,987,400	8		X		
UHV	Physical Plant (Custodial Serv. / Grounds Maint.)	13		5	0	925,505	8		X		
UH	Contracts & Grants Administration	12		5	7	75,900,000	0				X
UH	Research - Time & Effort Reporting	12	5		3	37,538,203	4				X
UH	Residential Life & Housing	12	5	5	1	10,563,726	1				X
UH	Intellectual Property Management	12		5	0	869,974	7				X
UH	Controlled Substance Inventories	11		5	0	N/A	6				X
UH	University Advancement	11			1	19,507,874	10				X
UH	Police Department	11		5	0	4,776,004	6				X
UHD	Police Department	11		5	0	2,665,638	6				X
UHCL	Police Department (Parking)	11	5		0	1,302,666	6				X
All	Privacy / Information Security	10	5	5	0	N/A	0				X
All	IT – Security Admin./Access Controls	10			0	N/A	10				X
UH	Institutional Review Board	10			0	N/A	10				X
UH	Facilities Planning and Construction	10		5	5	55,050,867	0				X
UH	Campus Recreation and Wellness Center	10			0	3,957,778	10				X
UHCL	Library	10			0	3,399,727	10				X
UH	Postal Services	10			0	1,752,491	10				X
UHV	Computing Services	10			0	1,678,262	10				X
UH	Research Information Center	10			0	646,877	10				X
UHCL	Institutional Research – Formula Funding	9	5		2	25,928,857	2				X
UH	Information Technology	7	5		2	26,109,615	0	X	X	X	
Annual	Athletics - Football Attendance Audit	7	5		2	25,592,200	0	X	X	X	
Annual	Athletics – NCAA	7	5		2	25,592,200	0	X	X	X	
Annual	Athletics – Rules-Compliance	7	5		2	25,592,200	0	X	X		

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

**RISK ANALYSIS
(By Risk Rank)**

Campus	Auditable Area	Total Risk Rank	Reason For Audit		FY2010-2012 Administrative Oversight Risk Level	Administrative Oversight Dollars	Years Since Last Audit	FY 2010	FY 2011	FY 2012	Later
			Auditor Preference	Management Request							
Annual	Endowments	7	5		2	25,058,868	0	X	X	X	
UHD	Office of Sponsored Programs	7		5	0	1,677,081	2				X
UH	Educational Technology & Outreach	6		5	0	3,565,554	1				X
All	Policy Compliance Review (Compliance Audits)	5			0	N/A	5				X
UHS	Internal Audit Quality Assurance	5	5		0	N/A	0		X		
Annual	Bid Openings	5		5	0	N/A	0	X	X	X	
Annual	Follow-up Audit Procedures	5	5		0	N/A	0	X	X	X	
Annual	Foundations	5	5		0	N/A	0	X	X	X	
Annual	Management Requests	5		5	0	N/A	0	X	X	X	
Annual	Police Investigations	5		5	0	N/A	0	X	X	X	
Annual	Regional Accreditation Reviews (SACS)	5	5		0	N/A	0			X	
Annual	SAO - Liaison	5	5		0	N/A	0	X	X	X	
Annual	SAO - Reports – Follow-up	5	5		0	N/A	0	X	X	X	
Annual	KUHT	5	5		0	9,194,155	0	X	X	X	
All	Contract - Food Services	5			0	9,040,906	5				X
Annual	KUHF	5	5		0	7,125,937	0	X	X	X	
Annual	IT – Review & Monitor Systems	5	5		0	6,167,361	0	X	X	X	
Annual	ARP/ATP Grants	5	5		0	2,416,545	0	X			
Annual	Board of Regents' Travel	5		5	0	40,768	0	X	X	X	
Annual	Chancellor/President's Travel	5		5	0	17,990	0	X	X	X	
UHS	Wortham House – Fixed Asset Inventory	1			0	N/A	1				X
All	Management Consulting Projects	0			0	N/A	0				X
All	Inventory Observation	0			0	2,330,059	0				X
Annual	Charter School	0			0	1,137,699	0	X	X	X	

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT**

AUDIT COVERAGE MATRICES

INDEX

1. SACS Accreditation Reviews
2. NCAA Rules-Compliance
3. Financial Aid – Schedule
4. Financial Aid – Award Amounts
5. Departmental Reviews
6. UH Information Technology
7. Research Centers

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

**AUDIT COVERAGE MATRIX
SACS 10 YEAR ACCREDITATION REVIEWS**

<u>Year</u>	CAMPUS			
	<u>UH</u> 10 Year	<u>UHCL</u> 10 Year	<u>UHD</u> 10 Year	<u>UHV</u> 10 Year
2010				
2011				
2012		X		
2013				
2014				X
2015				
2016			X	
2017				
2018	X			
2019				
2020				
2021				
2022		X		
2023				

Note: A special project report from the State Auditor's Office (SAO) is required for the 10 year reviews. The Internal Auditing Department prepares the working papers for the SAO, using the SAO's work program.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

**AUDIT COVERAGE MATRIX
NCAA RULES-COMPLIANCE**

<u>Audit Areas</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
<u>Major Areas</u>					
Eligibility		X			
Financial Aid				X	
Recruiting	X				X
<u>Other Areas</u>					
Representatives of Athletics Interests				X	
Extra Benefits					
- Athletic Equipment and Apparel	X				X
- Complimentary Admissions				X	
- Student-Athlete Vehicles				X	
- Team Travel	X				X
Camps and Clinics	X				X
Employment (of Student-Athletes)				X	
Playing and Practice Seasons		X			
Coaching Staff Limits and Contracts		X			
Rules Education Program	X				X
Certification of Compliance	X	X		X	X

Note: NCAA Bylaw 22.2.1.3.(e) - ...the institution shall demonstrate that: ... at least once every four years, its rules-compliance program is the subject of evaluation by an authority outside of the athletics department.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

**AUDIT COVERAGE MATRIX
FINANCIAL AID**

	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>FY 2015</u>
<u>Title IV</u>						
General Compliance (All Programs)					X	
Pell Grants	X					
Federal Family Education Loan Program		X				
Federal Direct Loan Program		X				
Perkins Loans			X			
College Work-Study			X			
Supplemental Education Opportunity Grants			X			
Academic Competitiveness Grant				X		
National SMART Grant				X		
TEACH Grant				X		
<u>Non-Title IV</u>						
Scholarships						X
Designated Tuition (20%)				X		
Other Non-Title IV					X	

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

**FINANCIAL AID PROGRAMS
TOTAL AWARDS**

Entity/ Year	Federal Family Education Loan Program	Federal Direct Loan Program	Pell Grants	Perkins Loans	College Work-Study	Supplemental Education Opportunity Grants	Academic Competitiveness Grant	National SMART Grant	TEACH Grant	Total Title IV Financial Aid
	\$ Awards	\$ Awards	\$ Awards	\$ Awards	\$ Awards	\$ Awards	\$ Awards	\$ Awards	\$ Awards	\$ Awards
UH										
1995	\$40,242,030	N/A	\$8,524,079	\$1,478,405	\$1,306,224	\$960,150	N/A	N/A	N/A	\$52,510,888
1996	\$47,550,261	N/A	\$9,487,911	\$1,694,766	\$1,317,979	\$951,841	N/A	N/A	N/A	\$61,002,758
1997	\$53,835,782	N/A	\$10,533,113	\$1,694,766	\$1,177,771	\$970,001	N/A	N/A	N/A	\$68,211,433
1998	\$60,712,477	N/A	\$12,576,699	\$1,917,866	\$1,102,180	\$971,331	N/A	N/A	N/A	\$77,280,553
1999	\$66,158,226	N/A	\$14,924,844	\$1,559,467	\$1,026,546	\$1,203,660	N/A	N/A	N/A	\$84,872,743
2000	\$66,522,086	N/A	\$14,352,247	\$580,992	\$1,033,464	\$1,029,431	N/A	N/A	N/A	\$83,518,220
2001	\$61,999,760	N/A	\$15,532,372	\$2,331,620	\$978,213	\$1,235,221	N/A	N/A	N/A	\$82,077,186
2002	\$61,040,920	N/A	\$18,777,555	\$2,520,262	\$1,104,768	\$1,465,231	N/A	N/A	N/A	\$84,908,736
2003	\$74,554,880	N/A	\$20,194,431	\$2,684,825	\$1,172,530	\$1,619,381	N/A	N/A	N/A	\$100,226,047
2004	\$106,613,342	N/A	\$23,017,410	\$2,322,441	\$1,381,875	\$1,318,491	N/A	N/A	N/A	\$134,653,559
2005	\$123,397,192	N/A	\$23,770,096	\$2,049,138	\$1,591,215	\$2,242,881	N/A	N/A	N/A	\$153,050,522
2006	\$123,065,776	N/A	\$23,725,212	\$2,940,570	\$1,448,610	\$1,575,977	N/A	N/A	N/A	\$152,756,145
2007	\$124,918,847	N/A	\$22,731,641	\$2,786,741	\$1,491,648	\$1,500,148	\$374,834	\$0	N/A	\$153,803,859
2008	\$127,525,067	N/A	\$24,341,144	\$3,687,787	\$1,535,212	\$1,280,094	\$503,526	\$453,539	N/A	\$159,326,369
2009	\$136,105,908	\$0	\$28,767,072	\$3,634,942	\$1,578,869	\$2,126,386	\$598,830	\$380,984	\$31,500	\$173,224,491
UHCL										
1995	\$7,689,297	N/A	\$827,104	\$48,879	\$34,749	\$47,153	N/A	N/A	N/A	\$8,647,183
1996	\$6,992,897	N/A	\$677,228	\$62,243	\$35,211	\$72,463	N/A	N/A	N/A	\$7,840,042
1997	\$7,498,566	N/A	\$855,653	\$110,776	\$40,992	\$62,520	N/A	N/A	N/A	\$8,568,507
1998	\$8,612,322	N/A	\$1,208,287	\$71,679	\$48,042	\$65,127	N/A	N/A	N/A	\$10,005,457
1999	\$9,543,582	N/A	\$1,470,290	\$93,742	\$87,191	\$129,620	N/A	N/A	N/A	\$11,324,425
2000	\$11,110,155	N/A	\$1,569,851	\$76,000	\$88,972	\$139,851	N/A	N/A	N/A	\$12,984,829
2001	\$13,246,344	N/A	\$1,937,874	\$79,999	\$83,123	\$76,125	N/A	N/A	N/A	\$15,423,465
2002	\$12,083,024	N/A	\$2,214,871	\$40,000	\$127,220	\$119,116	N/A	N/A	N/A	\$14,584,231
2003	\$14,761,431	N/A	\$2,185,962	\$66,750	\$105,537	\$178,573	N/A	N/A	N/A	\$17,288,253
2004	\$24,066,747	N/A	\$2,796,781	\$67,015	\$156,292	\$311,042	N/A	N/A	N/A	\$27,397,877
2005	\$28,653,983	N/A	\$3,134,056	\$84,959	\$155,143	\$191,193	N/A	N/A	N/A	\$32,219,334
2006	\$31,306,120	N/A	\$3,139,316	\$77,241	\$139,945	\$209,129	N/A	N/A	N/A	\$34,871,751
2007	\$32,612,236	N/A	\$2,977,060	\$94,756	\$87,731	\$203,275	\$0	\$16,000	N/A	\$35,991,058
2008	\$32,376,828	N/A	\$3,268,117	\$84,084	\$108,689	\$197,424	\$0	\$48,000	N/A	\$36,083,142
2009	\$0	\$32,840,032	\$3,614,031	\$70,951	\$84,664	\$204,009	\$0	\$26,000	\$176,636	\$37,016,323
UHD										
1995	\$4,061,515	N/A	\$3,408,884	\$0	\$244,165	\$199,489	N/A	N/A	N/A	\$7,914,053
1996	\$5,644,641	N/A	\$3,523,474	\$0	\$186,203	\$160,383	N/A	N/A	N/A	\$9,514,701
1997	\$7,129,355	N/A	\$3,872,734	\$0	\$205,309	\$254,519	N/A	N/A	N/A	\$11,461,917
1998	\$7,901,862	N/A	\$4,503,843	\$0	\$224,177	\$293,124	N/A	N/A	N/A	\$12,923,006
1999	\$7,608,152	N/A	\$5,312,357	\$0	\$232,093	\$301,593	N/A	N/A	N/A	\$13,454,195
2000	\$7,024,147	N/A	\$5,110,650	\$0	\$299,763	\$366,933	N/A	N/A	N/A	\$12,801,493
2001	\$7,155,652	N/A	\$5,592,195	\$0	\$315,753	\$360,366	N/A	N/A	N/A	\$13,423,966
2002	\$7,754,516	N/A	\$7,216,456	\$0	\$346,129	\$270,225	N/A	N/A	N/A	\$15,587,326
2003	\$9,195,375	N/A	\$8,440,418	\$0	\$422,512	\$302,971	N/A	N/A	N/A	\$18,361,276
2004	\$17,368,600	N/A	\$9,571,721	\$0	\$399,294	\$300,778	N/A	N/A	N/A	\$27,640,393
2005	\$22,493,468	N/A	\$10,880,793	\$0	\$376,646	\$301,852	N/A	N/A	N/A	\$34,052,759
2006	\$31,309,870	N/A	\$11,155,280	\$0	\$310,271	\$241,685	N/A	N/A	N/A	\$43,017,106
2007	\$34,060,058	N/A	\$11,414,459	\$0	\$310,271	\$426,844	\$108,950	\$0	N/A	\$46,320,582
2008	\$42,802,572	N/A	\$12,524,136	\$0	\$222,826	\$513,767	\$252,673	\$4,000	N/A	\$56,319,974
2009	\$40,778,395	\$0	\$14,770,173	\$0	\$270,392	\$522,948	\$251,462	\$11,000	\$0	\$56,604,370
UHV										
1995	\$1,263,764	N/A	\$286,821	\$9,300	\$8,713	\$13,612	N/A	N/A	N/A	\$1,582,210
1996	\$1,619,664	N/A	\$304,798	\$7,600	\$10,541	\$13,987	N/A	N/A	N/A	\$1,956,590
1997	\$1,839,298	N/A	\$316,646	\$3,665	\$11,206	\$16,800	N/A	N/A	N/A	\$2,187,615
1998	\$1,815,223	N/A	\$365,328	\$1,100	\$29,935	\$24,325	N/A	N/A	N/A	\$2,235,911
1999	\$2,032,589	N/A	\$424,688	\$0	\$42,617	\$16,875	N/A	N/A	N/A	\$2,516,769
2000	\$2,642,519	N/A	\$476,501	\$0	\$49,490	\$22,938	N/A	N/A	N/A	\$3,191,447
2001	\$3,542,517	N/A	\$599,042	\$0	\$40,244	\$14,415	N/A	N/A	N/A	\$4,196,218
2002	\$4,299,044	N/A	\$694,360	\$0	\$48,424	\$27,723	N/A	N/A	N/A	\$5,069,551
2003	\$5,700,334	N/A	\$894,791	\$0	\$50,126	\$40,750	N/A	N/A	N/A	\$6,686,001
2004	\$7,012,147	N/A	\$1,126,483	\$0	\$55,706	\$46,250	N/A	N/A	N/A	\$8,240,586
2005	\$7,993,742	N/A	\$1,307,386	\$0	\$64,475	\$37,500	N/A	N/A	N/A	\$9,403,103
2006	\$8,620,702	N/A	\$1,324,831	\$0	\$49,173	\$75,885	N/A	N/A	N/A	\$10,070,591
2007	\$9,392,581	N/A	\$1,194,686	\$0	\$56,270	\$69,330	\$0	\$42,000	N/A	\$10,754,867
2008	\$8,935,228	N/A	\$1,345,869	\$0	\$50,025	\$72,475	\$0	\$26,522	N/A	\$10,430,119
2009	\$11,109,423	\$0	\$1,599,942	\$0	\$34,984	\$74,092	\$0	\$16,000	\$32,000	\$12,866,441

NOTE 1: Award amounts were provided by Financial Aid Directors.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

**AUDIT COVERAGE MATRIX
DEPARTMENTAL REVIEWS**

University	College/Division Name	FY 2009 BUDGET			FY 2010	FY 2011	FY 2012	FY 2013	FY 2014
		Operations Expenditures	Restricted Expenditures	FTEs					
UH	Academic Affairs/Provost Division	76,540,380	46,442,975	705		X			
UH	Administration & Finance	38,768,928	77,310	778			X		
UH	Architecture	4,068,573	929,338	63	X				
UH	Athletics	22,265,038	0	146	X				
UH	Business	29,808,649	4,859,107	341			X		
UH	Chancellor/President Division	2,030,980	70,687	21	X				
UH	Education	13,564,730	5,720,211	357		X			
UH	Engineering	18,184,982	12,143,962	527			X		
UH	Graduate and Professional Studies	1,682,486	117,335	7			X		
UH	Graduate School of Social Work	3,069,429	3,559,250	106		X			
UH	Honors	1,414,089	640,952	48				X	
UH	Hotel & Restaurant Management	9,238,127	2,639,495	111	X				
UH	Law Center	19,964,134	213,764	256				X	
UH	Liberal Arts & Social Sciences	46,264,937	12,339,048	1,046				X	
UH	Library	15,206,268	294,945	184			X		
UH	Natural Sciences & Mathematics	32,780,294	19,570,992	732			X		
UH	Optometry	12,813,208	4,825,789	191	X				
UH	Pharmacy	8,324,855	2,933,041	160				X	
UH	Research	17,148,484	11,635,653	450			X		
UH	Student Affairs	30,782,533	661,054	515	X				
UH	Technology	9,046,390	1,309,080	104			X		
UH	University Advancement	10,225,205	0	104			X		
		423,192,699	130,983,988	6,952					
UHCL	Administration & Finance	12,632,391	14,550	184	X				
UHCL	Business	8,486,145	102,108	120				X	
UHCL	Education	6,039,312	750,875	117			X		
UHCL	Human Sciences & Humanities	6,636,727	371,798	133	X				
UHCL	President's Office	2,140,405	18,277	22			X		
UHCL	Provost's Office	16,297,061	4,913,644	272		X			
UHCL	Science and Computer Engineering	5,536,451	730,955	98				X	
		57,768,492	6,902,207	946					
UHD	Academic Affairs & Provost	6,519,877	150,781	103		X			
UHD	Administration & Finance	18,951,301	122,676	208			X		
UHD	Business	7,521,803	146,092	140			X		
UHD	Employment Svc & Operations	1,399,281	0	16			X		
UHD	Humanities & Social Sciences	9,596,996	90,493	235			X		
UHD	President's Office	2,261,614	126,315	27			X		
UHD	Public Service	3,706,894	714,486	75			X		
UHD	Sciences & Technology	6,291,618	1,666,331	132				X	
UHD	Student Svc & Enrollment Mgmt	5,711,023	46,012	112			X		
UHD	University College	891,253	1,180,297	38		X			
		62,851,660	4,243,483	1,086					
UHV	Administration & Finance	5,078,252	0	66	X				
UHV	Arts & Sciences	2,404,597	169,872	39			X		
UHV	Business Administration	3,676,047	178,169	50		X			
UHV	Education	2,506,459	85,783	35			X		
UHV	Nursing	1,188,647	11,328	20			X		
UHV	President's Office	1,736,845	196,108	17			X		
UHV	Provost	2,266,875	37,625	85	X				
		18,857,722	678,885	312					

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

UNIVERSITY OF HOUSTON

**AUDIT COVERAGE MATRIX
INFORMATION TECHNOLOGY REVIEWS**

<u>EDUCAUSE Program Category</u>	FY 2009				<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
	<u>Salary Budget</u>	<u>M&O Budget</u>	<u>FTEs</u>						
Administration of IT Organization, Clerical Support	1,260,417	239,516	25						X
Administrative/Enterprise Information Systems	2,632,057	2,187,808	38			X			
Desktop Computing Support, User Support Services, Training, Computer Store	1,794,437	1,646,025	34		X				
Enterprise Infrastructure and Services	2,028,273	2,263,721	27				X		
Help Desk	911,002	85,346	23						X
Information Technology Policy	98,370	0	1						X
Information Technology Security	759,701	135,295	11	X					
Instructional Technology, Multimedia Services, Student Computing	1,953,525	625,745	48			X			
Network Infrastructure and Services	634,692	2,108,189	7				X		
Operations, Data Center, Print Services	581,049	260,792	12				X		
Research Computing, Academic Computing	338,537	164,795	5						X
Telephony	1,249,058	2,231,787	31				X		
Web Support Services	640,153	216,969	13		X				

Note: Budget and FTE information obtained from the Information Technology Business Office.

**UNIVERSITY OF HOUSTON SYSTEM
INTERNAL AUDITING DEPARTMENT
INTERNAL AUDIT PLAN, FY 2010-2012**

**AUDIT COVERAGE MATRIX
RESEARCH CENTERS**

<u>Audit Areas</u>	<u>Campus</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>	<u>FY 2013</u>	<u>FY 2014</u>
Center for Advanced Materials	UH	X				
Center for Materials Chemistry	UH			X		
Environmental Institute of Houston	UHCL/UH		X			
Institute for Space System Operations (ISS0)	UH/UHCL			X		
Texas Center for Superconductivity and Advanced Materials (TcSAM)	UH	X				
Texas Institute for Measurement, Evaluation, and Statistics (TIMES)	UH		X			
Texas Learning & Computation Ctr (TLC ²)	UH		X			
Center for Neuro and Biomechanical Research	UH					X
Center for Computational Sciences and Advanced Distributed Simulation (CCSDS)	UHD				X	
Wind Center	UH				X	