



UNIVERSITY OF HOUSTON SYSTEM

Internal Auditing Department  
Houston, Texas 77204-0930  
(713)743-8000  
Fax: (713)743-8015

## MEMORANDUM

TO: Distribution

FROM: Don F. Guyton  
Director, Internal Auditing Dept.

DATE: July 18, 2007

SUBJ: Long-Range Internal Audit Plan, FY 2008-2010

Over the past few weeks, we received input on the Long-Range Internal Audit Plan from key personnel at all components. We conducted meetings with these personnel in order to discuss the audit process, our risk assessment and our planning methodology. A key ingredient to our planning methodology is to receive management's input on risk, changes in environment and identification of sensitive areas.

A draft of our FY 2008-2010 Long-Range Internal Audit Plan is attached for your review and comments. Please let me know if you have any suggested changes to the plan prior to the July 31, 2007 Audit Committee of the Board of Regents. The Long-Range Internal Audit Plan will be submitted for approval at the August 16, 2007 Board of Regents meeting.

On September 4, 2007, the approved Long-Range Internal Audit Plan and Risk Analysis will be distributed according to the attached distribution listing. Please make the appropriate changes to this listing and forward it to our office prior to the scheduled distribution date.

Thank you very much for your assistance.

DG:rh  
Attachments

**DISTRIBUTION: (July 18, 2007)**

**UH System / UH**

J. Rudley  
D. Birx  
G. Campbell  
E. Charlson  
D. Foss  
D. Fouty  
R. Grimmet  
D. Hamilton  
E. Hugetz  
S. King  
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D. Maggard  
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C. Ness  
J. Newman  
M. Rierson

**Board of Regents**

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**UH-Clear Lake**

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J. Cordary

**UH-Downtown**

M. Castillo  
M. Woods  
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T. Hudson  
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**State Auditor's Office**

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Deans (15)  
Division/College Business Mgrs. (26)

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Internal Auditing Department  
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## MEMORANDUM

TO: Mr. Calvin Stephens  
Chair, Audit Committee

Dr. John M. Rudley  
Interim Chancellor/President, UHS/UH

FROM: Don F. Guyton  
Director, Internal Auditing Dept.

DATE: July 18, 2007

SUBJ: Long-Range Internal Audit Plan - Fiscal Years 2008-2010

Attached for your review and approval is the UHS Internal Auditing Department Long-Range Internal Audit Plan for Fiscal Years 2008-2010 (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 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 Committee.

DFG:rh  
Attachment

UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT

LONG - RANGE INTERNAL AUDIT PLAN  
and  
RISK ANALYSIS

Fiscal Years 2008 - 2010

To be Presented to the Board of Regents  
for Approval on August 16, 2007

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT**

**LONG-RANGE INTERNAL AUDIT PLAN  
FY 2008-2010**

**Table of Contents**

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## **Executive Summary**

### **Section 1**

University of Houston System  
Annual Long-Range Internal Audit Plan, FY 2008-2010  
Executive Summary

**Background:** The Texas Government Code, Board of Regents Audit 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 2008-2010 are as follows:

	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>
Assistance to External Auditors	700	600	600
Mandates	4,000	4,000	4,000
Departmental Reviews	3,250	1,910	2,160
Functional Reviews	4,510	5,050	5,300
IT Reviews	1,500	2,400	1,900
Total Hours	<u>13,960</u>	<u>13,960</u>	<u>13,960</u>

**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 Director, Assistant Director, Audit Manager, two Audit Supervisors, Information Technology Auditor, five Staff Auditors, and one student assistant. The salary budget is \$767,201 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 and Vice Chair of the Audit 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 Committee members at the August Audit 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 (25-17). Some of these areas are scheduled for review during FY 2008-2010, while some are not scheduled during FY 2008-2010, and some receive other audit coverage.

<u>Scheduled</u>	<u>Unscheduled</u>
<p><u>ALL COMPONENTS:</u>  Accounts Payable  General Accounting  Payroll</p> <p><u>UH:</u>  Facilities Planning &amp; Construction  Physical Plant</p> <p><u>UHCL:</u>  Office of Academic Records  Office of Admissions</p> <p><u>UHD:</u>  Institutional Research &amp; Planning – Formula  Funding</p>	<p><u>ALL COMPONENTS:</u>  Property Management (<i>departmental reviews address certain aspects</i>)</p> <p><u>UH:</u>  Academic Fees (<i>departmental reviews address certain aspects</i>)  Facilities Planning &amp; Construction  (<i>construction audits being outsourced</i>)</p>

**Conclusion:** The Long Range Internal Audit Plan and Risk Analysis help provide the Audit 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  
ATTACHMENT A**

**AUDIT COVERAGE MATRIX  
DEPARTMENTAL REVIEWS**

University	College/Division Name	FY 2007 BUDGET			FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
		Operations Expenditures	Restricted Expenditures	FTEs					
UH	Academic Affairs/Provost Division	78,222,866	46,560,310	712			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	61		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	1,049,112	0	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	1046	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	
		424,241,811	130,983,988	6,999					
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	President's Office	1,736,845	196,108	17				X	
UHV	Provost	3,455,522	48,953	105		X			
		18,857,722	678,885	312					

ATTACHMENT B

SCHEDULED MEETINGS WITH MANAGEMENT

BOR Audit Committee

Calvin Stephens  
Dennis Golden

UHS/UH Interim Chancellor/President

John Rudley

UHS/UH Administration & Finance

Jim McShan

General Counsel

Dona Hamilton

UH Provost/Academic Affairs

Donald Foss  
Elaine Charlson  
Craig Ness  
Ed Hugetz

UH Research

Donald Birx  
Rosemary Grimmet  
Lee Boozer  
Selesta King

UH Information Technology

Dennis Fouty

UHCL Senior Management

William Staples  
Edward Hayes  
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  
Marli Bober  
Tom Ehardt  
David Ellis  
Mike Glisson  
Jim McShan  
Emily Messa  
Al Rajan  
Beverly Ruffin

**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>2008</u>	<u>2009</u>	<u>2010</u>
Scheduled Audits	7,110	7,550	7,800
IT Reviews/Monitoring	1,500	2,400	1,900
Special Projects	1,600	1,600	1,600
Departmental Reviews	3,250	1,910	2,160
Follow-up Reviews	<u>500</u>	<u>500</u>	<u>500</u>
Total Direct Audit Hours	<u><u>13,960</u></u>	<u><u>13,960</u></u>	<u><u>13,960</u></u>

**University of Houston System  
Internal Auditing Department**

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

<u>Available Man-Hours</u>	<u>Director</u>	<u>Asst. Dir.</u>	<u>Audit Mgr.</u>	<u>Audit Supv.</u>	<u>Staff</u>
Vacations	120	120	96	96	96
Holidays (14 days)	112	112	112	112	112
Sick Leave	40	40	80	80	96
Professional Training	60	60	40	40	40
In-house Training	40	40	40	40	40
Professional Organizations	40	40	20	20	16
Indirect Audit Hours: Administrative	988	698	342	342	28
Direct Audit Hours	<u>680</u>	<u>970</u>	<u>1,350</u>	<u>1,350</u>	<u>1,652</u>
<b>Total Hours Available</b>	<b><u>2,080</u></b>	<b><u>2,080</u></b>	<b><u>2,080</u></b>	<b><u>2,080</u></b>	<b><u>2,080</u></b>
<b><u>Allocable Direct Audit Hours</u></b>					
Direct Audit Hours By Position	680	970	1,350	1,350	1,652
Staff Size By Position	1	1	1	2	6
Employee Turnover/Attrition	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1.0</u>
Available Staff Size	<u>1.0</u>	<u>1.0</u>	<u>1.0</u>	<u>2.0</u>	<u>5.0</u>
Subtotal	<u>680</u>	<u>970</u>	<u>1,350</u>	<u>2,700</u>	<u>8,260</u>
<b>Total Direct Audit Hours</b>					<b><u>13,960</u></b>

**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 2007 Departmental Resources:

- Personnel: Director, Assistant Director, Audit Manager, two Audit Supervisors, Information Technology Auditor, and five Staff Auditors
- Salary Budget: \$767,201
- M&O Budget: \$47,539

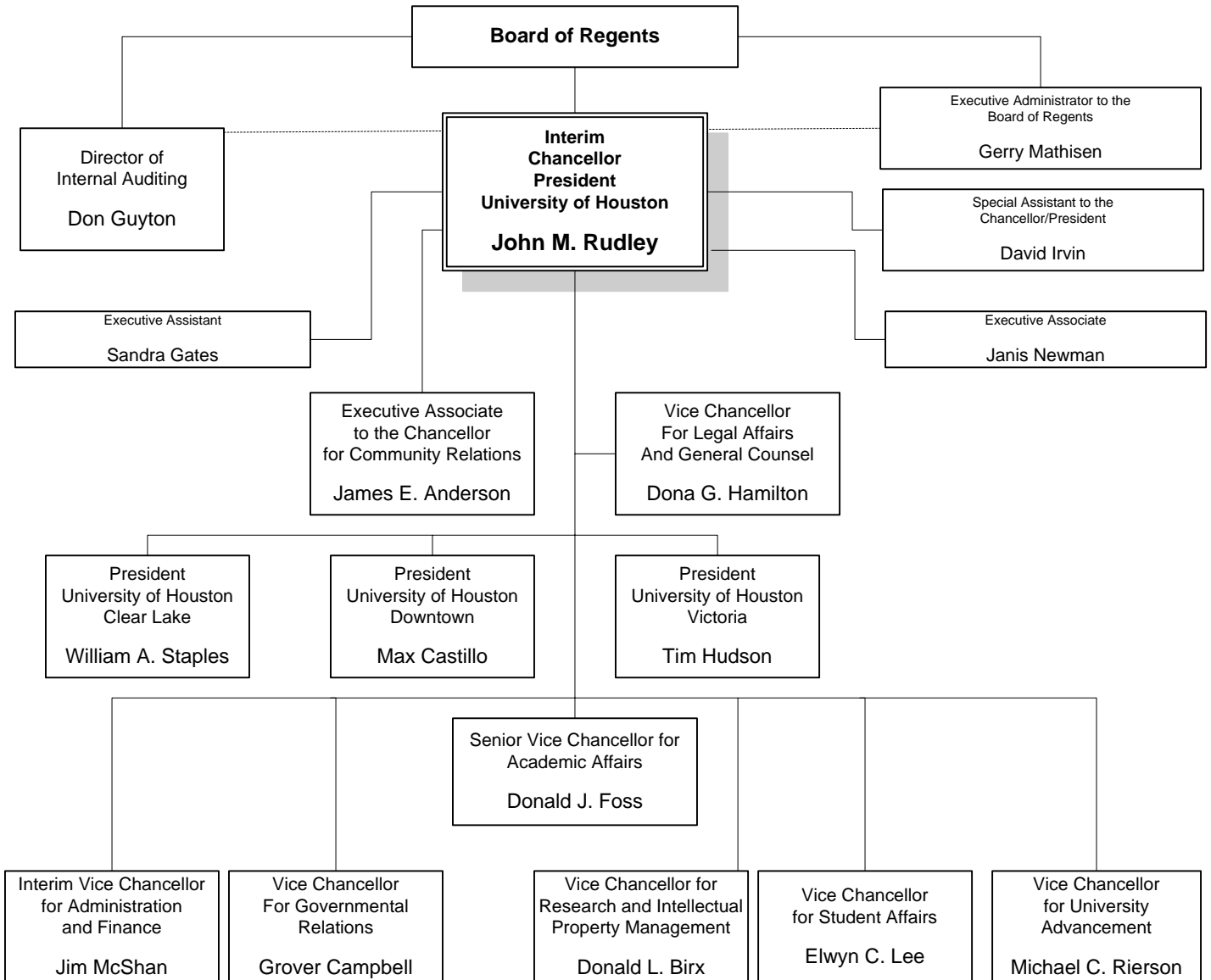
Estimated FY 2008 Departmental Resources:

- Salary Budget: \$821,406
- M&O Budget: \$47,539

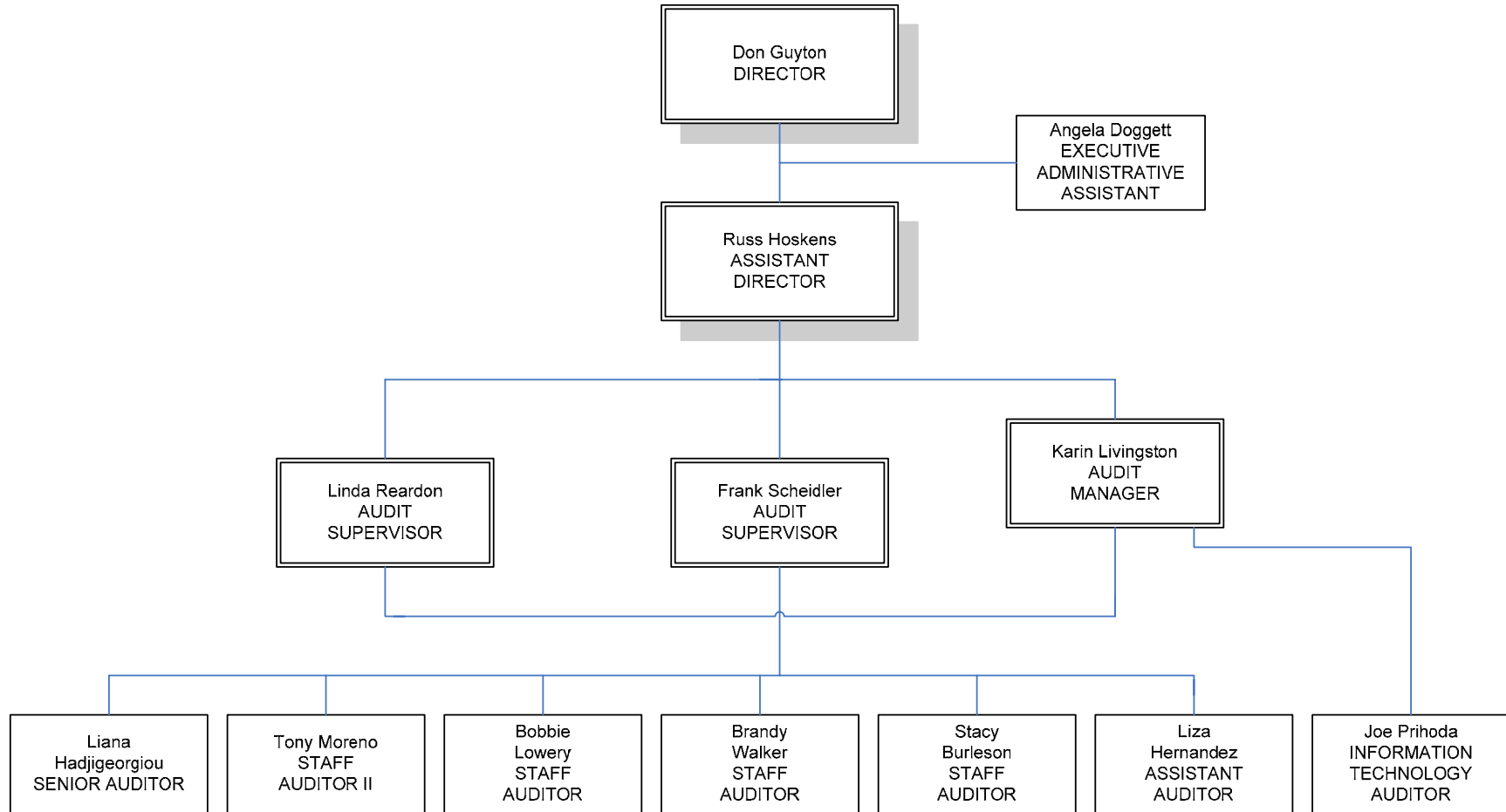
Organization Charts:

The organization chart showing the reporting structure of the Internal Auditing Department within the System and the departmental organization chart are attached.

# University of Houston System Organizational Chart



**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.**, Director, 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), 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 IIA, the Association of Certified Fraud Examiners and the Information Systems Audit and Control Association (ISACA). He is also a past president of the Texas Association of College and University Auditors.

**Karin A. Livingston, C.P.A., C.I.A.**, Audit Manager, began working in the UHS Internal Auditing Department on January 14, 2002. Other experience includes: four years of internal audit experience as director of internal audit at the University of Wisconsin-Superior. She received a B.S. degree from the University of Wisconsin-Superior and is a member of the IIA and the AICPA. She is currently pursuing a M.B.A. from the University of Houston.

**Linda S. Reardon, C.P.A.**, Audit Supervisor, began working in the UHS Internal Auditing Department on October 28, 1998. Other experience includes: over ten years of internal auditing/accounting experience, including seven years as an internal auditor at the University of Texas Medical Branch at Galveston. She received a B.B.A. degree from the University of Texas at Tyler and is a member of the IIA.

**Frank R. Scheidler, C.P.A., C.F.E.**, Audit Supervisor, began working in the UHS Internal Auditing Department on May 11, 1998. Other experience includes: three years of accounting/audit experience in industry and twelve years of business management experience. He received a M.S. degree from Old Dominion University and is a member of the IIA. He is also a graduate of the UH Business Management Institute.

**Liana Hadjigeorgiou, Senior Auditor**, began working in the UHS Internal Auditing Department on February 28, 2005. Other experience includes two years of experience at the University of Florida. She received M.S. degrees in Management and Finance from the University of

**University of Houston System  
Internal Auditing Department**

**Internal Audit Team**

Florida and is a member of the IIA. She is also a graduate of the UH Business Management Institute.

**Joe Prihoda**, C.I.S.A., Information Technology Auditor, began working in the UHS Internal Auditing Department on August 15, 2005. Other experience includes: nineteen years of Information Technology audit experience, including four years at University of Texas MD Anderson Cancer Center, and seven years of other information technology experience. He received a B.S. degree from Lamar University and is a member of the IIA.

**Tony Moreno**, Staff Auditor II, 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.

**Roberta C. Lowery**, Staff Auditor, began working in the UHS Internal Auditing Department on November 30, 1998. Other experience includes: eleven years of accounting experience in industry. She is a graduate of the University of Houston-Clear Lake and is a member of the IIA.

**Brandy Walker**, Staff 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.

**Stacy Burleson**, Staff Auditor, began working in the UHS Internal Auditing Department on January 3, 2007. Other experience includes two years of public accounting experience. She received a B.S. degree from the Lamar University and is a member of the IIA.

**Liza Hernandez**, Assistant Auditor, began working in the UHS Internal Auditing Department on August 27, 2001 and has been working as an Assistant Auditor since January 5, 2004. She received a B.S. degree in Accounting from the University of Houston in May 2006. She is currently pursuing a Masters degree from the University of Houston-Clear Lake.

**Angela Doggett**, Executive Administrative Assistant, began working in the UHS Internal Auditing Department on June 25, 2007. Other experience includes two years of previous state experience and over six years of previous accounting experience. She received a B.B.A. degree in Accounting from Texas Tech University.

**Auditable Areas / Audit Activities**

**Section 4**

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-2010**

**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
ARP/ATP Grants	Special Appropriated Line Items
Athletics – Football Attendance Audit	State Auditor’s Office
Athletics – Rules-Compliance	Bonds/Loan Compliance
Board of Regents’ Travel	Liaison
Chancellor/President’s Travel	Regional Accreditation Reviews (SACS)
Financial Aid	Reports – Follow-up
Follow-up Audit Procedures	Texas Higher Education Coordinating Board
Foundations	ARP/ATP Grants
IT – Review & Monitor Systems	Facilities Audits
	Technology Workforce Development Grants

**OTHER AUDITABLE AREAS**

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

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-2010  
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 1Card	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 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	
Institute for Molecular Design	University Advancement
Optometry	
Pharmacy	
Social Work	
Technology	

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-2010**

**AUDITABLE AREAS  
UH-CLEAR LAKE**

Administration & Finance

- Facilities Management and Construction
- Police Department (Parking)

Information Resources & Academic Administration

- Library
- Office of Institutional Effectiveness – Formula Funding
- Office of Sponsored Programs
- University Computing & Telecommunications

President's Office

Provost's Office

- Office of Academic Records
- Office of Admissions
- Student Services

Schools

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

Research Centers

- Environmental Institute of Houston

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-2010**

**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  
Enrollment Services – Admissions & Records

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-2010**

**AUDITABLE AREAS  
UH-VICTORIA**

Administration

- Computing Services
- Physical Plant (Custodial Services / Grounds Maintenance)

President's Office

- Human Resources
- Regional Outreach Center

Provost/Academic Affairs

- Enrollment Management/Student Services – Admissions and Records
- Enrollment Management/Student Services – Formula Funding

Schools

- Arts and Sciences
- Business Administration
- Education

## **Audit Objectives**

### **Section 5**

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-2010**

**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.

Foundations

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-2010**

**AUDIT OBJECTIVES**

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.

State Auditor's Office

Liaison

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

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-2010**

**AUDIT OBJECTIVES**

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 2008-2010**

**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 2008-2010**

**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.

System Centers

To review the administrative operations of the unit for economy, efficiency and effectiveness of accomplishing its goals and objectives and for compliance with system policies.

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.

Contract and Grants Administration

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-2010**

**AUDIT OBJECTIVES**

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).

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

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-2010**

**AUDIT OBJECTIVES**

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 2008 - 2010**

**Section 6**

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-2010  
SCHEDULED AUDITS - FY 2008**

<u>AUDIT ACTIVITY</u>	<u>FIELDWORK COMPLETION DEADLINES</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 2008)		150
Chancellor/President's Travel (FY 2008)		200
Financial Aid (All Components)		900
Follow-up Reviews		500
Foundations		150
Special Projects/Police Investigations		1,600
State Auditor's Office Liaison		
Regional Accreditation Review - SACS (UH)		100
Audit Assistance - General		100
Follow-up Reports		100
<u>ALL COMPONENTS (1,550 hours)</u>		
Formula Funding (UHD & UHV)		500
Cash Handling		200
General Accounting		400
Inventory Observation		250
System Centers		200
<u>COMPONENT SPECIFIC (700 hours)</u>		
ATP Grants - 2006 Awards (UH/UHCL)		200
Technology Workforce Development Grants (UH/UHCL)		200
Internal Auditing Internal Quality Assurance Review		100
Internal Auditing External Quality Assurance Review		100
Management Consulting Project - UHV Site Visit		100
<u>DEPARTMENTAL REVIEWS (3,250)</u>		
UH Administration & Finance		700
UH Hotel & Restaurant Management		400
UH Law Center		130
UH Liberal Arts & Social Sciences		1,090
UH Optometry		400
UHCL Science and Computer Engineering		80
UHD Sciences & Technology		210
UHV Administration & Finance		240
<u>INFORMATION TECHNOLOGY (1,500 Hours)</u>		
IT - Review and Monitor of IT Systems		700
(PeopleSoft Student & Academic Administration - Post Implementation Review)		
Information Security (UH)		400
TAC 202 (UHCL, UHD, UHV)		400
<u>INITIATED DURING FY 2007 - TO BE COMPLETED/REPORTED IN FY 2008</u>		2,660
<b>Total Hours Scheduled for Fiscal Year 2008</b>		<b><u>13,960</u></b>

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-2010  
FY 2007 AUDITS IN PROGRESS AT YEAR-END**

<u><b>AUDIT ACTIVITY</b></u>	<u><b>Budget Hours</b></u>
<b><u>Projects Initiated During FY 2007, But Not Completed</u></b>	2,660
Athletics, NCAA Rules-Compliance	
Board of Regents Travel (FY 2007)	
Chancellor/President's Travel (FY 2007)	
Financial Reporting (UHS)	
Payroll - Leave Accountability (UHS)	
Privacy Issues (UHS)	
Residential Life & Housing (UH)	
Student Accounting & Receivables (UHD/UHCL)	
Information Security - TAC 202 (UH)	
Departmental Reviews	
UH Engineering	
UH Pharmacy	
UH NSM	
UH Business	
UH Honors	
UH Technology	
UHD Business	
UHD Humanities & Social Sciences	

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-2010  
SCHEDULED AUDITS - FY 2009**

<u>AUDIT ACTIVITY</u>	<u>FIELDWORK COMPLETION DEADLINES</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 - Rules-Compliance	April 2009	400
Board of Regents Travel (FY 2008)		150
Chancellor/President's Travel (FY 2008)		200
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 (1,600 hours)</u>		
Accounts Payable		1,000
Cash Handling		200
Investments (Non-endowed)		400
<u>COMPONENT SPECIFIC (1,650 hours)</u>		
Campus Recreation and Wellness Center (UH)		400
Management Consulting Project - UHV Site Visit		100
Office of Academic Records (UHCL)		400
Office of Admissions (UHCL)		400
Office of Sponsored Programs/Research Centers (UHCL)		350
<u>DEPARTMENTAL REVIEWS (1,910)</u>		
UH Architecture		60
UH Athletics		60
UH Chancellor/President		50
UH Library		80
UH Student Affairs		500
UHCL Administration & Finance		360
UHCL Business		80
UHCL Human Sciences & Humanities		80
UHD Academic Affairs & Provost		240
UHV Provost		400
<u>INFORMATION TECHNOLOGY (2,400 hours)</u>		
IT - Review and Monitor of IT Systems (E-Commerce Compliance)		500
Desktop Computing Support, User Support Services, Training, Computer Store (UH)		400
Instructional Technology, Multimedia Services, Student Computing (UH)		400
Web Support Services (UH)		300
TAC 202 (UH)		400
University Computing & Telecommunications (UHCL)		400
<u>INITIATED DURING FY 2008 - TO BE COMPLETED/REPORTED IN FY 2009</u>		1,800
<b>Total Hours Scheduled for Fiscal Year 2009</b>		<b><u>13,960</u></b>

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-2010  
SCHEDULED AUDITS - FY 2010**

<u>AUDIT ACTIVITY</u>	<u>FIELDWORK COMPLETION DEADLINES</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 - Rules-Compliance	April 2010	400
Board of Regents Travel (FY 2009)		150
Chancellor/President's Travel (FY 2009)		200
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 (2,400 hours)</u>		
Physical Plant		1,200
Payroll		1,000
Cash Handling		200
<u>COMPONENT SPECIFIC (900 hours)</u>		
Facilities Planning and Construction (UH)		500
Management Consulting Project - UHV Site Visit		100
Student Services (UHCL)		300
<u>DEPARTMENTAL REVIEWS (2,160)</u>		
UH Academic Affairs/Provost Division		600
UH Education		460
UH Graduate School of Social Work		80
UHCL Provost Office		760
UHD University College		260
<u>INFORMATION TECHNOLOGY (1,900 hours)</u>		
IT - Review and Monitor of IT Systems		500
Enterprise Information Systems (UH)		600
Information Resources (UHD)		400
TAC 202 (UHCL, UHD, UHV)		400
<u>INITIATED DURING FY 2009 - TO BE COMPLETED/REPORTED IN FY 2010</u>		2,000
<b>Total Hours Scheduled for Fiscal Year 2010</b>		<b><u>13,960</u></b>

**FREQUENCY OF AUDIT ACTIVITY**

**Frequency Analysis  
Fieldwork Scheduled, FY 2008 - 2010  
Reports Issued, FY 2003 - 2007**

**Section 7**

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
FREQUENCY OF AUDIT ACTIVITY  
INTERNAL AUDIT PLAN, FY 2008-2010**

**UNIVERSITY OF HOUSTON**

Auditable Area	WORK PERFORMED											WORK SCHEDULED			LATER
	Audit Rpt. No./Special Project Rpt. No. X = Work In-Progress/Scheduled											FY 2008	FY 2009	FY 2010	
	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007				
Academic Fees						03-19									X
Accreditation - Financial Reviews	X											X			
Administrative Contracts-Bookstore															X
Athletics-NCAA	97-22	98-22	99-24		01-06, 01-16	02-24	03-27	04-25		06-03					X
Athletics - Football Attendance Audit										06-17	07-16	X	X	X	
Athletics, Rules-Compliance	97-11		99-29		01-18	02-07	03-09, 03-26			06-15	X		X	X	
Budget Office									05-30						X
Charter School						02-09									X
Component Accounting Module - Accounts Payable		98-06											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			X	
Contract Administration					01-07										X
Contracts - Food Service								04-09							X
Contracts and Grants - Administration											X				
Contracts and Grants - Allied Geophysical Lab								04-14							
Contracts and Grants - ARP/ATP			99-25			02-15		04-23		06-22		X			
Contracts and Grants - CEAC	97-39		99-02												X
Contracts and Grants - Center for Materials Chemistry															
Contracts and Grants - Environmental Institute of Houston															
Contracts and Grants - HHS Recharge Centers		98-25													
Contracts and Grants - Inst Beam Part Dynamics	97-41	98-37													
Contracts and Grants - Institute for Space System Operations								04-06							
Contracts and Grants - Institutional Review Board															X
Contracts and Grants - Intellectual Property Management						02-25									X
Contracts and Grants - JAMP									05-12		07-12				X
Contracts and Grants - Research Centers															X
Contracts and Grants - Research Financial Services															X
Contracts and Grants - Research Information Center															X
Contracts and Grants - Space Vacuum Epitaxy Ctr		98-28													
Contracts and Grants - Subrecipient Audits	S97-08;15 9Reports														
Contracts and Grants - TeSAM									05-15						
Contracts and Grants - TCSUH	97-42		99-03												
Contracts and Grants - TCUSP	97-42														
Contracts and Grants - Techonology Workforce Development												X			
Contracts and Grants - TIMES								04-27							
Contracts and Grants - Time and Effort Reporting										06-12					X
Contracts and Grants - TX Learn. & Comp. Ctr. (TLC2)									05-17						
College/Division - College of Business		98-24	99-23				03-04				07-23, X				X
College/Division - College of Architecture	97-26			00-13					05-21, 05-22				X		
College/Division - College of Education				00-20					05-25, 05-28					X	
College/Division - College of Engineering			99-26					04-28	05-01, 05-14		X				X
College/Division - College of Liberal Arts & Social Sciences	97-06	98-29	99-01, 99-20	00-22, 00-23		02-16, 02-22 '02-31	03-06, 03-08					X			
College/Division - College of Optometry	97-02						03-29, 03-32					X			
College/Division - Graduate & Professional Studies										06-18					X
College/Division - Honors College	97-20								05-01, 05-16		X				
College/Division - Hotel & Restaurant Management		98-08						04-11, 04-12				X			
College/Division - Library			99-11								07-17		X		X
College/Division - Natural Sciences & Mathematics	97-01							04-20, 04-28	05-10		X				
College/Division - Pharmacy	97-08						03-30, 03-32				X				
College/Division - Graduate School of Social Work				00-14					05-18, 05-22					X	
College/Division - Law Center	97-30	98-20	99-22				03-06, 03-12			06-01, 06-05		X			

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
FREQUENCY OF AUDIT ACTIVITY  
INTERNAL AUDIT PLAN, FY 2008-2010**

**UNIVERSITY OF HOUSTON**

Auditable Area	WORK PERFORMED											WORK SCHEDULED			LATER
	Audit Rpt. No./Special Project Rpt. No. X = Work In-Progress/Scheduled											FY 2008	FY 2009	FY 2010	
	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007				
College/Division - College of Technology	97-04		99-21	00-12		02-22					X				
College/Division - Academic Affairs/Provost							03-06			06-20, 06-26			X		
College/Division - Administration & Finance							03-32	04-03				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		98-04	99-04	00-06, 00-18	01-20	02-17	03-10	04-15	05-27	06-16	07-18	X	X	X	
Departmental Operations - Admissions	S97-09							SP04-10							
Departmental Operations - Anthropology															
Departmental Operations - Architecture					SP01-07										
Departmental Operations - Arte Publico			99-10											X	
Departmental Operations - Athletics	S97-11 97-10	SP98-02						SP04-06 SP04-08 SP04-09							
Departmental Operations - Biology/Biochemistry								SP04-07							
Departmental Operations - Business		SP98-08	SP99-03												
Departmental Operations - Campus Recreation & Wellness Ctr.													X		
Departmental Operations - Cashier	97-29;31, S97-01	98-33													
Departmental Operations - Chemical Engineering	S97-16														
Departmental Operations - Chemistry	S97-04														
Departmental Operations - CMCD								SP04-04							
Departmental Operations - College of Architecture															
Departmental Operations - College of Engineering								SP04-11							
Departmental Operations - College of Technology	S97-10														
Departmental Operations - Communications															
Departmental Operations - Cullen Performance Hall	S97-12														
Departmental Operations - Educational Tech. & Outreach		98-32									SP07-01				
Departmental Operations - Electrical Engineering	S97-02														
Departmental Operations - FP&C						SP02-05 SP02-08								X	
Departmental Operations - Health Center							SP03-06								
Departmental Operations - Hotel	97-14	98-14			SP01-06				SP05-05						
Departmental Operations - Information Technology							03-16		05-08		X	X	X	X	
Departmental Operations - Law	S97-07				SP01-02										
Departmental Operations - Liberal Arts & Social Sciences		SP98-11				SP02-13									
Departmental Operations - NSM			SP99-07												
Departmental Operations - Parking		SP98-06 98-03												X	
Departmental Operations - Physical Plant		98-09, 98-10	99-07, 99-08											X	
Departmental Operations - Police Department							03-13							X	
Departmental Operations - Postal Services		98-07	99-19						SP05-03					X	
Departmental Operations - Psychology			SP99-09												
Departmental Operations - Residence Halls	97-03,S97-14										X				
Departmental Operations - Small Bus. Dev. Ctr.														X	
Departmental Operations - University Advancement											SP07-02			X	
Departmental Operations - University Center	97-05													X	
IT - Computing		98-05	99-28, 99-31	00-28	01-22	02-33	03-33	04-29	05-31	06-29	07-29	X	X	X	
IT - E-Commerce Compliance													X		
IT - Financial Aid System														X	
IT - One Card				00-21											
IT - PeopleSoft Change Management											07-08				

UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
FREQUENCY OF AUDIT ACTIVITY  
INTERNAL AUDIT PLAN, FY 2008-2010

UNIVERSITY OF HOUSTON

Auditable Area	WORK PERFORMED											WORK SCHEDULED			LATER		
	Audit Rpt. No./Special Project Rpt. No.											FY 2008	FY 2009	FY 2010			
	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007						
IT - PeopleSoft Development							SP03-03				X	X					X
IT - Security Administration/Access Controls																	X
IT - Telecommunications			99-30					04-01									X
Enrollment Services - Registration & Academic Records											07-26						X
Enrollment Services - Admissions											07-26						X
Financial Aid	97-25			00-10	01-02	02-18					07-26, X	X	X	X			X
Formula Funding					01-08												X
Foundations												X	X	X			
Foundations - Business											07-09						
Foundations - FERV								04-21			SP07-03						
Foundations - Law Center										06-04							
General Counsel			SP99-08														
Graduate Enrollment		98-27															
Human Resources	97-09						03-28	04-22									X
Institutional Compliance Program																	X
Internal Control Review		98-19															
KUHT/KUHF	97-21	98-17, 98-18 SP98-03	99-12 99-13	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	97-07																
Policy Compliance Review								04-16									
Privacy / Information Security											X						
Procurement Card											07-33						X
Property Management		SP98-01		00-09													X
Purchasing					01-07					SP05-01							X
State Auditor's - Assistance			SP98-13					SP04-01, 02									
State Auditor's Management Control Audit		SP98-12	SP99-02 SP99-06														
Student Accounting & Receivables																	X

UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
FREQUENCY OF AUDIT ACTIVITY  
INTERNAL AUDIT PLAN, FY 2008-2010

UNIVERSITY OF HOUSTON-CLEAR LAKE

Auditable Area	WORK PERFORMED											WORK SCHEDULED			LATER
	Audit Rpt. No./Special Project Rpt. No.											FY 2008	FY 2009	FY 2010	
	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007				
Academic Records													X		
Accreditation - Financial Reviews	X					SP02-04									X
Admissions													X		
Assistance to State Auditor's Office		SP98-14													
Budgeting								05-30							X
Component Accounting Module - Acct's Payable	97-33												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				X	
Continuing Education															X
Contracts - Food Service								04-09							X
Contracts and Grants - Office of Sponsored Programs	97-34												X		
Contracts and Grants - ARP/ATP						02-04	03-22					X			
Contracts and Grants - Environment Institute													X		
Contracts and Grants - High Tech Lab	97-32	98-26													
Contracts and Grants - Technology Workforce Development												X			
College/Division - Business			99-09						05-01, 05-02				X		
College/Division - Education	97-37				01-19					06-26, 06-28					X
College/Division - Human Sciences and Humanities	97-35						03-24, 03-32						X		
College/Division - Science & Computer Engineering	97-27					02-27						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	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		98-05	99-28	00-28	01-22	02-33	03-33			06-27		X		X	
Financial Aid				00-10	SP01-01	02-01	03-05		05-05	06-11	07-31	X	X	X	
Formula Funding															X
Human Resources	97-09						03-28								X
Institutional Compliance															X
Policy Compliance Reviews								04-16							
Privacy / Information Security										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 2008-2010

UNIVERSITY OF HOUSTON-DOWNTOWN

Auditable Area	WORK PERFORMED											WORK SCHEDULED			LATER
	Audit Rpt. No./Special Project Rpt. No.											FY 2008	FY 2009	FY 2010	
	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007				
Accreditation Review															
Budgeting									05-30						X
Component Accounting Module - Acct's Payable	97-42		99-05										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			X	
Continuing Education			99-27												X
Contracts - Food Service								04-09							X
Contracts and Grants - ARP/ATP							03-21								X
Contracts and Grants - JAMP									05-12		07-11				X
Contracts and Grants - Research Administration											07-28				
College/Division - Business	97-36					02-28		04-28			X				
College/Division - Humanities and Social Sciences	97-38					02-26			05-01		X				
College/Division - Public Service										06-26	07-05				X
College/Division - Sciences and Technology				00-26			03-31, 03-32					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			99-04		01-20			04-15			07-18	X	X	X	
Departmental Operations - Library		98-21 SP98-09	99-18												X
Departmental Operations - Parking		98-12	99-06												X
Departmental Operations - Physical Plant				00-24										X	
Departmental Operations - Police Department							03-13								X
Enrollment Services - Admissions & Records							03-34								X
Financial Aid	97-23	98-30		00-10		02-12, 02-30			05-05	06-11	07-30	X	X	X	
Human Resources	97-09						03-28								X
Information Technology		98-05	99-28	00-28	01-22	02-33	03-33			06-21		X	X	X	
Institutional Compliance															X
Institutional Research - Formula Funding												X			
Policy Compliance Reviews								04-16							
Privacy / Information Security											X				
Property Management			99-32												X
Purchasing / Contract Administration					01-07										X
Student Accounting and Receivables											X				

UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
FREQUENCY OF AUDIT ACTIVITY  
INTERNAL AUDIT PLAN, FY 2008-2010

UNIVERSITY OF HOUSTON-VICTORIA

Auditable Area	WORK PERFORMED											WORK SCHEDULED			LATER		
	Audit Rpt. No./Special Project Rpt. No. X = Work In-Progress/Scheduled											FY 2008	FY 2009	FY 2010			
	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007						
Accreditation Review		X															X
Budgeting									05-30								X
Component Accounting Module - Acct's Payable	97-43													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					X	
College/Division - Schools		98-01										07-21					X
College/Division - Administration & Finance							04-11						X				
College/Division - President's Office									06-26	07-04							X
College/Division - Provost								05-11		07-14, 07-15			X				
Departmental Control/Cash Handling Reviews							04-15					X	X	X			
Departmental Operations - Center for Children	97-15;16																
Enrollment Services - Formula Funding												X					
Financial Aid	97-17	98-11		00-10	01-01	02-14, 02-29		05-05	06-11	07-32		X	X	X			
Human Resources	97-09						03-28										X
IT - Computing		98-05	99-28	00-28	01-22	02-33	03-33		06-19			X		X			
Institutional Compliance																	X
Library																	X
Management Changeover Reviews	97-07																
Move It Math Program	97-15;16	SP98-10 98-36															
Physical Plant				00-25												X	
Policy Compliance Review							04-16										X
Privacy / Information Security										X							
Property Management	97-18			00-07													X
Purchasing / Contract Administration					01-07												X
Regional Outreach Center							SP03-01										X
Site Visit								04-24		X		X	X	X			
Small Business Development Center									SP05-07								X
Student Accounting & Receivables																	X

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
FREQUENCY OF AUDIT ACTIVITY  
INTERNAL AUDIT PLAN, FY 2008-2010**

**UNIVERSITY OF HOUSTON-SYSTEM**

Auditable Area	WORK PERFORMED											WORK SCHEDULED			LATER		
	Audit Rpt. No./Special Project Rpt. No.											FY 2008	FY 2009	FY 2010			
	FY 1997	FY 1998	FY 1999	FY 2000	FY 2001	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007						
All Components - Annual Inventory	97-13	98-15	99-17	00-05	01-15	02-10	03-11	04-10	05-09	06-06		X					X
All Components - Bond Compliance																	
All Components - Endowments	97-12	98-16	99-14	00-12		02-02, 02-23	03-18		05-04				X	X	X		
All Components - Policy Compliance Review								04-16									X
All Components - Student Accounting and Receivables																	X
All Components - Travel and Entertainment	97-28	98-31					03-20										X
Assistance to SAO												X	X	X			
Bid Openings - FPC	S97-13	SP98-07	SP99-05	SP00-06	SP01-05		SP03-04	SP04-05	SP05-06			X	X	X	X		
Board of Regents' Travel		98-35	99-16 SP99-04	00-02	01-10	02-06	03-01	04-04	05-07	06-07	07-07	X	X	X			
Chancellor/President's Office						SP02-09											
Chancellor/President's Travel		98-34	99-15	00-03	01-11	02-08	03-03	04-05	05-06	06-08	07-06	X	X	X			
Component Accounting Module - Accounts Payable		98-06												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				X		
Departmental Control/Cash Handling Reviews						02-17		04-15		06-16	07-18	X	X	X			
IT - Computing		98-05	99-28, 99-31	00-28	01-22	SP02-06, SP02-12, 02-33	SP03-03, 03-33	04-29	05-31	06-29		X	X	X			
Facilities Planning/Construction		98-02		SP00-03	SP01-03	SP02-07									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	X	X	X			
Human Resources	97-09						03-28										X
Internal Auditing Quality Assurance/Peer Review		98-13				02-12, SP02-10			05-24			X					
Inventory - Wortham House		98-23 SP98-14						04-07									X
Management of External Fund Managers								04-08									X
Non-Compliance Report										06-10	07-02	X	X	X			
Property Management	S97-03			00-09													X
Purchasing/Contract Administration					01-07												X
System Centers												X					
Treasurer - Investments													X				
University Advancement																	X

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

**REGULAR REPORTS**

<b>REPORT #</b>	<b>TITLE</b>
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
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

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

**REGULAR REPORTS**

<b>REPORT #</b>	<b>TITLE</b>
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 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
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)

**UNIVERSITY OF HOUSTON SYSTEM  
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**REGULAR REPORTS**

<b>REPORT #</b>	<b>TITLE</b>
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
2004-01	UH Call Accounting System
2004-02	Follow-up Status Report - Actions Scheduled for Implementation from 7/1/03 to 9/30/03
2004-03	Departmental Reviews
2004-04	Board of Regents' Travel, FY 2003
2004-05	Chancellor/President's Travel, FY 2003
2004-06	UH Institute for Space Systems Operations, Research Center Review
2004-07	Wortham House Inventory
2004-08	Management of External Fund Managers
2004-09	UHS Food Service Contracts
2004-10	Year-end Inventory Observation, FY 2003
2004-11	Departmental Reviews
2004-12	UH HRM, Dean's Review
2004-13	Follow-up Status Report - Actions Scheduled for Implementation from 10/1/03 to 12/31/03
2004-14	UH Allied Geophysical Laboratories, Research Center Review
2004-15	Cash Handling (All Components)
2004-16	UHS Policy Compliance Review
2004-17	UH KUHF-FM, FY 2003
2004-18	UHS KUHT-TV, FY 2003

**UNIVERSITY OF HOUSTON SYSTEM  
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**REGULAR REPORTS**

<b>REPORT #</b>	<b>TITLE</b>
2004-19	Follow-up Status Report - Actions Scheduled for Implementation from 1/1/04 to 3/31/04
2004-20	Departmental Reviews
2004-21	Foundation Review - FERV
2004-22	UH Human Resources, Reclassifications
2004-23	UH ARP/ATP Grants, 2001 Awards
2004-24	UHV Site Visit, Eisenhower Grants
2004-25	UH Athletics, NCAA Audit, FY 2003
2004-26	Follow-up Status Report - Actions Scheduled for Implementation from 4/1/04 to 6/30/04
2004-27	UH Texas Institute for Measurement, Evaluation, and Statistics, Research Center Review
2004-28	Departmental Reviews
2004-29	EDP Activity Report
2003-01	UHS Board of Regents' Travel, FY 2002
2003-02	Follow-up Status Report - Actions Scheduled for Implementation from 7/1/02 to 9/30/02
2003-03	Chancellor/President's Travel, FY 2002
2003-04	UH Bauer College of Business, Dean's Review
2003-05	UHCL Student Financial Aid, FFEL
2003-06	Departmental Reviews
2003-07	Follow-up Status Report - Actions Scheduled for Implementation from 9/30/02 to 12/31/02
2003-08	UH College of Liberal Arts & Social Sciences, Dean's Review
2003-09	UH Athletics Department, NCAA Rules-Compliance
2003-10	UHS Cash Handling, FY 2003
2003-11	UHS Year-End Inventory Observation, FY 2002
2003-12	UH Law Center, Dean's Review
2003-13	Police Departments, Operational Review (UH, UHCL, UHD)
2003-14	UH KUHF-FM, FY 2002
2003-15	UHS KUHT-TV, FY 2002
2003-16	Information Technology Division (UHS/UH)
2003-17	Follow-up Status Report - Actions Scheduled for Implementation from 1/1/03 to 3/31/03
2003-18	Review of Expenditures of Endowment Income, FY 2002
2003-19	UH Incidental and Lab Fee Review
2003-20	Reimbursements of T&E and Other Expenditures (All)
2003-21	UHD ARP/ATP Grants, 2001 Awards
2003-22	UHCL ARP/ATP Grants, 2001 Awards
2003-23	UHS/UH Bank Reconciliations, Follow-up
2003-24	UHCL School of Human Sciences & Humanities, Dean's Review
2003-25	Follow-up Status Report - Actions Scheduled for Implementation from 4/1/03 to 6/30/03
2003-26	UH Athletics Department, NCAA Rules-Compliance

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INTERNAL AUDITING DEPARTMENT  
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**REGULAR REPORTS**

<b><u>REPORT #</u></b>	<b><u>TITLE</u></b>
2003-27	UH Athletics Department, NCAA Audit, FY 2002
2003-28	Human Resources, All Components
2003-29	UH Optometry, Dean's Review
2003-30	UH Pharmacy, Dean's Review
2003-31	UHD Sciences & Technology, Dean's Review
2003-32	Departmental Reviews
2003-33	EDP Activity Report
2003-34	UHD Enrollment Services

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INTERNAL AUDITING DEPARTMENT  
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**SPECIAL PROJECT REPORTS**

<b>REPORT #</b>	<b>TITLE</b>
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
SP2004-01	SAO Complaint - UH HR Dept.
SP2004-02	SAO Complaint - UH Non-affiliated Residence Halls
SP2004-03	Internal Audit Annual Activity Report
SP2004-04	UH CMCD
SP2004-05	Bid Openings - Unannounced Attendance
SP2004-06	UH Athletics Textbooks
SP2004-07	UH Biology / Biochemistry Course Packs
SP2004-08	UH Athletics Printing
SP2004-09	UH Athletics Ticket Office Deposit
SP2004-10	Student Debt
SP2004-11	UH Payroll Adjustments - College of Engineering
SP2003-01	UHV R.O.C. Acquired Services
SP2003-02	Internal Audit Annual Activity Report, FY 2002
SP2003-03	PeopleSoft Post-Implementation Survey
SP2003-04	Unannounced Bid Openings - 2002
SP2003-05	UHV SACS Report, Assistance to SAO
SP2003-06	UH Health Center, Missing Funds
SP2003-07	Annual Internal Audit Plan, FY 2004-2006

# **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), and UH Information Technology (see 8-3-6) 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 17 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 2008-2010**

**RISK ANALYSIS  
(By Campus)**

Campus	Auditable Area	Total Risk Rank	Reason For Audit		Administrative Oversight Risk Level	Administrative Oversight Dollars	Years Since Last Audit	FY 2008	FY 2009	FY 2010	Later
			Auditor Preference	Management Request							
<b>ALL COMPONENTS</b>											
All	General Accounting	25	5		10	707,922,978	10	X			
All	Facilities Audit	25	5		10	270,560,149	10				X
All	Payroll	22		5	10	411,120,049	7			X	
All	Accounts Payable	18			10	192,974,536	8		X		
All	Property Management (Fixed Assets)	17			10	456,332,991	7				X
All	Contract Administration	16			10	192,974,536	6				X
All	Purchasing	16			10	192,974,536	6				X
All	EEO / Affirmative Action	15		5	0	N/A	10				X
All	Institutional Compliance	15	5		0	N/A	10				X
All	Financial Accounting	15	5		10	962,247,552	0				X
All	Investments – Non-endowed (Treasurer)	15			5	56,607,880	10		X		
All	Budgeting	12			10	984,177,030	2				X
All	Cash Handling	12		5	7	72,565,297	0	X	X	X	
All	Personnel/Human Resources	11			8	88,854,937	3				X
All	Bank Reconciliations	11			7	72,565,297	4				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
All	Student Accounting & Receivables	10			10	304,675,669	0				X
All	Contract - Food Services	4			1	13,590,034	3				X
All	Travel and Entertainment Expenditures	4			0	5,528,760	4				X
All	Policy Compliance Review (Compliance Audits)	3			0	N/A	3				X
All	Inventory Observation	2			0	2,350,422	2	X			
All	Management Consulting Projects	0			0	N/A	0	X	X	X	X

**UNIVERSITY OF HOUSTON**

UH	Facilities Planning and Construction	18		5	3	39,634,523	10			X	
UH	Academic Fees	17		5	8	87,089,917	4				X
UH	Research Financial Services	16			6	65,900,000	10				X
UH	Physical Plant	16	5		1	14,592,052	10			X	
UH	Enrollment Services	15		5	10	223,590,499	0				X
UH	Institutional Research (Formula Funding)	15	5		10	122,038,409	0				X
UH	University Center	15		5	0	5,745,912	10				X
UH	Campus Recreation and Wellness Center	15	5		0	3,294,909	10		X		
UH	Parking	15	5		0	2,403,317	10				X
UH	Printing	15		5	0	1,738,957	10				X

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-2010**

**RISK ANALYSIS  
(By Campus)**

Campus	Auditable Area	Total Risk Rank	Reason For Audit		Administrative Oversight Risk Level	Administrative Oversight Dollars	Years Since Last Audit	FY 2008	FY 2009	FY 2010	Later
			Auditor Preference	Management Request							
UH	CEAC (Engineering)	15		5	0	431,261	10				X
UH	Technology Workforce Development Grants	15	5		0	< 10,000,000	10	X			
UH	Institute for Molecular Design (NSM)	15		5	0	0	10				X
UH	Arte Publico (CLASS)	13		5	0	1,704,482	8				X
UH	Cougar 1Card	12	5		0	867,302	7				X
UH	Contracts & Grants Administration	11		5	6	65,900,000	0				X
UH	Procurement Cards	11	5	5	1	10,787,484	0				X
UH	University Advancement	11			1	10,225,205	10				X
UH	Institutional Review Board	10			0	N/A	10				X
UH	Research - Time & Effort Reporting	10	5		3	32,576,202	2				X
UH	Residential Life & Housing	10	5	5	0	9,255,539	0				
UH	Intellectual Property Management	10		5	0	785,706	5				X
UH	Research Information Center	10			0	430,271	10				X
UH	Controlled Substance Inventories	9		5	0	N/A	4				X
UH	Police Department	9		5	0	3,887,978	4				X
UH	Postal Services	9			0	1,808,694	9				X
UH	Information Technology	7	5		2	29,069,825	0	X	X	X	
UH	Research Centers	5			2	26,617,313	3				X
UH	Educational Technology & Outreach	5		5	0	3,007,016	0				X

**UNIVERSITY OF HOUSTON-CLEAR LAKE**

UHCL	Office of Academic Records	18	5		3	31,859,106	10		X		
UHCL	Office of Admissions	18	5		3	31,859,106	10		X		
UHCL	University Computing & Telecommunications	15	5		0	5,069,232	10	X	X	X	
UHCL	Student Services	15		5	0	2,904,076	10			X	
UHCL	Office of Sponsored Programs	15	5		0	2,430,553	10		X		
UHCL	Technology Workforce Development Grants	15	5		0	< 10,000,000	10	X			
UHCL	Facilities Management and Construction	11		5	0	5,443,797	6			X	
UHCL	Library	10			0	3,319,253	10				X
UHCL	Police Department (Parking)	9	5		0	1,161,977	4				X
UHCL	Institutional Research – Formula Funding	7	5		2	25,197,162	0				X

**UNIVERSITY OF HOUSTON-DOWNTOWN**

UHD	Institutional Research & Planning – Formula Funding	17	5		2	20,800,424	10	X			
UHD	Information Technology	15	5		0	7,993,528	10	X		X	
UHD	Parking (Police Department)	15	5		0	1,826,352	10				X

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-2010**

**RISK ANALYSIS  
(By Campus)**

Campus	Auditable Area	Total Risk Rank	Reason For Audit		Administrative Oversight Risk Level	Administrative Oversight Dollars	Years Since Last Audit	FY 2008	FY 2009	FY 2010	Later
			Auditor Preference	Management Request							
UHD	Enrollment Services – Admissions & Records	13		5	4	40,071,468	4				X
UHD	Library	13	5		0	2,694,191	8				X
UHD	Continuing Education Units	13	5		0	643,203	8				X
UHD	Physical Plant	12	5		0	5,520,985	7			X	
UHD	Police Department	9		5	0	1,826,352	4				X
UHD	Office of Sponsored Programs	5		5	0	2,717,399	0				

**UNIVERSITY OF HOUSTON-VICTORIA**

UHV	Formula Funding	15	5		0	9,879,406	10	X			
UHV	Admissions and Records	15	5		0	9,154,596	10				X
UHV	Regional Outreach Center	15		5	0	346,002	10				X
UHV	Physical Plant (Custodial Serv. / Grounds Maint.)	11		5	0	890,629	6			X	
UHV	Computing Services	10			0	1,600,262	10	X		X	

**UNIVERSITY OF HOUSTON-SYSTEM**

UHS	System Centers	15		5	0	2,683,646	10	X			
UHS	Internal Audit Quality Assurance	8	5		0	N/A	3	X			
UHS	Wortham House – Fixed Asset Inventory	4			0	N/A	4				X

**ANNUAL AUDIT ACTIVITY**

Annual	Financial Aid	15	5		10	> 100,000,000	0	X	X	X	X
Annual	SAO - Bonds/Loan Compliance	15	5		10	332,115,835	0				X
Annual	Athletics - Football Attendance Audit	7	5		2	22,265,038	0	X	X	X	X
Annual	Athletics – NCAA	7	5		2	22,265,038	0	X	X	X	X
Annual	Athletics – Rules-Compliance	7	5		2	22,265,038	0		X	X	X
Annual	Endowments	6	5		1	19,339,656	0	X	X	X	X
Annual	Follow-up Audit Procedures	5	5		0	N/A	0	X	X	X	X
Annual	Foundations	5	5		0	N/A	0	X	X	X	X
Annual	Management Requests	5		5	0	N/A	0	X	X	X	X
Annual	Police Investigations	5		5	0	N/A	0	X	X	X	X
Annual	Regional Accreditation Reviews (SACS)	5	5		0	N/A	0	X			X
Annual	SAO - Liaison	5	5		0	N/A	0	X	X	X	X
Annual	SAO - Reports – Follow-up	5	5		0	N/A	0	X	X	X	X
Annual	KUHT	5	5		0	9,284,095	0	X	X	X	X
Annual	IT – Review & Monitor Systems	5	5		0	6,514,317	0	X	X	X	X
Annual	KUHF	5	5		0	5,206,594	0	X	X	X	X

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-2010**

**RISK ANALYSIS  
(By Campus)**

<u>Campus</u>	<u>Auditable Area</u>	<u>Total Risk Rank</u>	<u>Reason For Audit</u>		<u>Administrative Oversight Risk Level</u>	<u>Administrative Oversight Dollars</u>	<u>Years Since Last Audit</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>Later</u>
			<u>Auditor Preference</u>	<u>Management Request</u>							
Annual	ARP/ATP Grants	5	5		0	804,666	0	X			X
Annual	Board of Regents' Travel	5		5	0	19,379	0	X	X	X	X
Annual	Chancellor/President's Travel	5		5	0	8,426	0	X	X	X	X
Annual	Charter School	0			0	990,689	0	X	X	X	X

## Risk Analysis by Risk Rank

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-2010**

**RISK ANALYSIS  
(By Risk Rank)**

Campus	Auditable Area	Reason For Audit		Administrative Oversight Risk Level	Administrative Oversight Dollars	Years Since Last Audit	Total Risk Rank	FY 2008	FY 2009	FY 2010	Later
		Auditor Preference	Management Request								
All	General Accounting	5		10	707,922,978	10	25	X			
All	Facilities Audit	5		10	270,560,149	10	25				X
All	Payroll		5	10	411,120,049	7	22			X	
All	Accounts Payable			10	192,974,536	8	18		X		
UH	Facilities Planning and Construction		5	3	39,634,523	10	18			X	
UHCL	Office of Academic Records	5		3	31,859,106	10	18		X		
UHCL	Office of Admissions	5		3	31,859,106	10	18		X		
All	Property Management (Fixed Assets)			10	456,332,991	7	17				X
UH	Academic Fees		5	8	87,089,917	4	17				X
UHD	Institutional Research & Planning – Formula Funding	5		2	20,800,424	10	17	X			
All	Contract Administration			10	192,974,536	6	16				X
All	Purchasing			10	192,974,536	6	16				X
UH	Research Financial Services			6	65,900,000	10	16				X
UH	Physical Plant	5		1	14,592,052	10	16			X	
All	EEO / Affirmative Action		5	0	N/A	10	15				X
All	Institutional Compliance	5		0	N/A	10	15				X
Annual	Financial Aid	5		10	> 100,000,000	0	15	X	X	X	X
All	Financial Accounting	5		10	962,247,552	0	15				X
Annual	SAO - Bonds/Loan Compliance	5		10	332,115,835	0	15				X
UH	Enrollment Services		5	10	223,590,499	0	15				X
UH	Institutional Research (Formula Funding)	5		10	122,038,409	0	15				X
All	Investments – Non-endowed (Treasurer)			5	56,607,880	10	15		X		
UHV	Formula Funding	5		0	9,879,406	10	15	X			
UHV	Admissions and Records	5		0	9,154,596	10	15				X
UHD	Information Technology	5		0	7,993,528	10	15	X		X	
UH	University Center		5	0	5,745,912	10	15				X
UHCL	University Computing & Telecommunications	5		0	5,069,232	10	15	X	X	X	
UH	Campus Recreation and Wellness Center	5		0	3,294,909	10	15		X		
UHCL	Student Services		5	0	2,904,076	10	15			X	
UHS	System Centers		5	0	2,683,646	10	15	X			
UHCL	Office of Sponsored Programs	5		0	2,430,553	10	15		X		
UH	Parking	5		0	2,403,317	10	15				X
UHD	Parking (Police Department)	5		0	1,826,352	10	15				X
UH	Printing		5	0	1,738,957	10	15				X
UH	CEAC (Engineering)		5	0	431,261	10	15				X
UHV	Regional Outreach Center		5	0	346,002	10	15				X

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-2010**

**RISK ANALYSIS  
(By Risk Rank)**

Campus	Auditable Area	Reason For Audit		Administrative Oversight Risk Level	Administrative Oversight Dollars	Years Since Last Audit	Total Risk Rank	FY 2008	FY 2009	FY 2010	Later
		Auditor Preference	Management Request								
UH	Technology Workforce Development Grants	5		0	< 10,000,000	10	15	X			
UHCL	Technology Workforce Development Grants	5		0	< 10,000,000	10	15	X			
UH	Institute for Molecular Design (NSM)		5	0	0	10	15				X
UHD	Enrollment Services – Admissions & Records		5	4	40,071,468	4	13				X
UHD	Library	5		0	2,694,191	8	13				X
UH	Arte Publico (CLASS)		5	0	1,704,482	8	13				X
UHD	Continuing Education Units	5		0	643,203	8	13				X
All	Budgeting			10	984,177,030	2	12				X
All	Cash Handling		5	7	72,565,297	0	12	X	X	X	
UHD	Physical Plant	5		0	5,520,985	7	12			X	
UH	Cougar 1Card	5		0	867,302	7	12				X
All	Personnel/Human Resources			8	88,854,937	3	11				X
All	Bank Reconciliations			7	72,565,297	4	11				X
UH	Contracts & Grants Administration		5	6	65,900,000	0	11				X
UH	Procurement Cards	5	5	1	10,787,484	0	11				X
UH	University Advancement			1	10,225,205	10	11				X
UHCL	Facilities Management and Construction		5	0	5,443,797	6	11			X	
UHV	Physical Plant (Custodial Serv. / Grounds Maint.)		5	0	890,629	6	11			X	
All	Privacy / Information Security	5	5	0	N/A	0	10				X
All	IT – Security Admin./Access Controls			0	N/A	10	10				X
UH	Institutional Review Board			0	N/A	10	10				X
All	Student Accounting & Receivables			10	304,675,669	0	10				X
UH	Research - Time & Effort Reporting	5		3	32,576,202	2	10				X
UH	Residential Life & Housing	5	5	0	9,255,539	0	10				
UHCL	Library			0	3,319,253	10	10				X
UHV	Computing Services			0	1,600,262	10	10	X		X	
UH	Intellectual Property Management		5	0	785,706	5	10				X
UH	Research Information Center			0	430,271	10	10				X
UH	Controlled Substance Inventories		5	0	N/A	4	9				X
UH	Police Department		5	0	3,887,978	4	9				X
UHD	Police Department		5	0	1,826,352	4	9				X
UH	Postal Services			0	1,808,694	9	9				X
UHCL	Police Department (Parking)	5		0	1,161,977	4	9				X
UHS	Internal Audit Quality Assurance	5		0	N/A	3	8	X			
UH	Information Technology	5		2	29,069,825	0	7	X	X	X	
UHCL	Institutional Research – Formula Funding	5		2	25,197,162	0	7				X

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-2010**

**RISK ANALYSIS  
(By Risk Rank)**

Campus	Auditable Area	Reason For Audit		Administrative Oversight Risk Level	Administrative Oversight Dollars	Years Since Last Audit	Total Risk Rank	FY 2008	FY 2009	FY 2010	Later
		Auditor Preference	Management Request								
Annual	Athletics - Football Attendance Audit	5		2	22,265,038	0	7	X	X	X	X
Annual	Athletics – NCAA	5		2	22,265,038	0	7	X	X	X	X
Annual	Athletics – Rules-Compliance	5		2	22,265,038	0	7		X	X	X
Annual	Endowments	5		1	19,339,656	0	6	X	X	X	X
Annual	Follow-up Audit Procedures	5		0	N/A	0	5	X	X	X	X
Annual	Foundations	5		0	N/A	0	5	X	X	X	X
Annual	Management Requests		5	0	N/A	0	5	X	X	X	X
Annual	Police Investigations		5	0	N/A	0	5	X	X	X	X
Annual	Regional Accreditation Reviews (SACS)	5		0	N/A	0	5	X			X
Annual	SAO - Liaison	5		0	N/A	0	5	X	X	X	X
Annual	SAO - Reports – Follow-up	5		0	N/A	0	5	X	X	X	X
UH	Research Centers			2	26,617,313	3	5				X
Annual	KUHT	5		0	9,284,095	0	5	X	X	X	X
Annual	IT – Review & Monitor Systems	5		0	6,514,317	0	5	X	X	X	X
Annual	KUHF	5		0	5,206,594	0	5	X	X	X	X
UH	Educational Technology & Outreach		5	0	3,007,016	0	5				X
UHD	Office of Sponsored Programs		5	0	2,717,399	0	5				
Annual	ARP/ATP Grants	5		0	804,666	0	5	X			X
Annual	Board of Regents’ Travel		5	0	19,379	0	5	X	X	X	X
Annual	Chancellor/President’s Travel		5	0	8,426	0	5	X	X	X	X
UHS	Wortham House – Fixed Asset Inventory			0	N/A	4	4				X
All	Contract - Food Services			1	13,590,034	3	4				X
All	Travel and Entertainment Expenditures			0	5,528,760	4	4				X
All	Policy Compliance Review (Compliance Audits)			0	N/A	3	3				X
All	Inventory Observation			0	2,350,422	2	2	X			
All	Management Consulting Projects			0	N/A	0	0	X	X	X	X
Annual	Charter School			0	990,689	0	0	X	X	X	X

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT**

**AUDIT COVERAGE MATRICES**

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

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-2010**

**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
2007				
2008	<b>X</b>			
2009				
2010				
2011				
2012		<b>X</b>		
2013				
2014				<b>X</b>
2015				
2016			<b>X</b>	
2017				
2018	<b>X</b>			
2019				
2020				

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 2008-2010**

**AUDIT COVERAGE MATRIX  
NCAA RULES-COMPLIANCE**

<u>Audit Areas</u>	<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>
<u>Major Areas</u>					
Eligibility				<b>X</b>	
Financial Aid		<b>X</b>			
Recruiting			<b>X</b>		
<u>Other Areas</u>					
Representatives of Athletics Interests		<b>X</b>			
Extra Benefits					
- Athletic Equipment and Apparel			<b>X</b>		
- Complimentary Admissions		<b>X</b>			
- Student-Athlete Vehicles		<b>X</b>			
- Team Travel			<b>X</b>		
Camps and Clinics			<b>X</b>		
Employment (of Student-Athletes)		<b>X</b>			
Playing and Practice Seasons				<b>X</b>	
Coaching Staff Limits and Contracts				<b>X</b>	
Rules Education Program			<b>X</b>		
Certification of Compliance		<b>X</b>	<b>X</b>	<b>X</b>	

**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 2008-2010**

**AUDIT COVERAGE MATRIX  
FINANCIAL AID**

	<b>FY 2008</b>	<b>FY 2009</b>	<b>FY 2010</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>
<u>Title IV</u>						
General Compliance (All Programs)					X	
Pell Grants	X					
Federal Family Education Loan Program		X				
Perkins Loans			X			
College Work-Study			X			
Supplemental Education Opportunity Grants			X			
Academic Competitiveness Grant				X		
National SMART 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 2008-20010**

**FINANCIAL AID PROGRAMS  
TOTAL AWARDS**

Entity/ Year	Federal Family Education Loan Program	Pell Grants	Perkins Loans	College Work-Study	Supplemental Education Opportunity Grants	Academic Competitiveness Grant	National SMART Grant	Total Title IV Financial Aid
	\$ Awards	\$ Awards	\$ Awards	\$ Awards	\$ Awards	\$ Awards	\$ Awards	\$ Awards
<b>UH</b>								
1995	\$40,242,030	\$8,524,079	\$1,478,405	\$1,306,224	\$960,150	N/A	N/A	\$52,510,888
1996	\$47,550,261	\$9,487,911	\$1,694,766	\$1,317,979	\$951,841	N/A	N/A	\$61,002,758
1997	\$53,835,782	\$10,533,113	\$1,694,766	\$1,177,771	\$970,001	N/A	N/A	\$68,211,433
1998	\$60,712,477	\$12,576,699	\$1,917,866	\$1,102,180	\$971,331	N/A	N/A	\$77,280,553
1999	\$66,158,226	\$14,924,844	\$1,559,467	\$1,026,546	\$1,203,660	N/A	N/A	\$84,872,743
2000	\$66,522,086	\$14,352,247	\$580,992	\$1,033,464	\$1,029,431	N/A	N/A	\$83,518,220
2001	\$61,999,760	\$15,532,372	\$2,331,620	\$978,213	\$1,235,221	N/A	N/A	\$82,077,186
2002	\$61,040,920	\$18,777,555	\$2,520,262	\$1,104,768	\$1,465,231	N/A	N/A	\$84,908,736
2003	\$74,554,880	\$20,194,431	\$2,684,825	\$1,172,530	\$1,619,381	N/A	N/A	\$100,226,047
2004	\$106,613,342	\$23,017,410	\$2,322,441	\$1,381,875	\$1,318,491	N/A	N/A	\$134,653,559
2005	\$123,397,192	\$23,770,096	\$2,049,138	\$1,591,215	\$2,242,881	N/A	N/A	\$153,050,522
2006	\$123,065,776	\$23,725,212	\$2,940,570	\$1,448,610	\$1,575,977	N/A	N/A	\$152,756,145
2007	\$121,698,800	\$22,477,016	\$2,783,069	\$1,213,571	\$1,374,081	\$376,549	\$0	\$149,923,086 *
<b>UHCL</b>								
1995	\$7,689,297	\$827,104	\$48,879	\$34,749	\$47,153	N/A	N/A	\$8,647,183
1996	\$6,992,897	\$677,228	\$62,243	\$35,211	\$72,463	N/A	N/A	\$7,840,042
1997	\$7,498,566	\$855,653	\$110,776	\$40,992	\$62,520	N/A	N/A	\$8,568,507
1998	\$8,612,322	\$1,208,287	\$71,679	\$48,042	\$65,127	N/A	N/A	\$10,005,457
1999	\$9,543,582	\$1,470,290	\$93,742	\$87,191	\$129,620	N/A	N/A	\$11,324,425
2000	\$11,110,155	\$1,569,851	\$76,000	\$88,972	\$139,851	N/A	N/A	\$12,984,829
2001	\$13,246,344	\$1,937,874	\$79,999	\$83,123	\$76,125	N/A	N/A	\$15,423,465
2002	\$12,083,024	\$2,214,871	\$40,000	\$127,220	\$119,116	N/A	N/A	\$14,584,231
2003	\$14,761,431	\$2,185,962	\$56,750	\$105,537	\$178,573	N/A	N/A	\$17,288,253
2004	\$24,066,747	\$2,796,781	\$67,015	\$156,292	\$311,042	N/A	N/A	\$27,397,877
2005	\$28,653,983	\$3,134,056	\$84,959	\$155,143	\$191,193	N/A	N/A	\$32,219,334
2006	\$31,306,120	\$3,139,316	\$77,241	\$139,945	\$209,129	N/A	N/A	\$34,871,751
2007	\$32,145,678	\$2,990,948	\$94,756	\$71,577	\$203,775	\$0	\$16,000	\$35,522,734 *
<b>UHD</b>								
1995	\$4,061,515	\$3,408,884	\$0	\$240,278	\$240,278	N/A	N/A	\$7,950,955
1996	\$5,644,641	\$3,523,474	\$0	\$232,754	\$232,754	N/A	N/A	\$9,633,623
1997	\$7,129,355	\$3,872,734	\$0	\$205,303	\$205,303	N/A	N/A	\$11,412,695
1998	\$7,901,862	\$4,503,843	\$0	\$224,170	\$224,170	N/A	N/A	\$12,854,045
1999	\$7,608,152	\$5,312,357	\$0	\$232,093	\$232,093	N/A	N/A	\$13,384,695
2000	\$7,024,147	\$5,110,650	\$0	\$297,912	\$297,912	N/A	N/A	\$12,730,621
2001	\$7,155,652	\$5,592,195	\$0	\$315,753	\$360,366	N/A	N/A	\$13,423,966
2002	\$7,754,516	\$7,216,456	\$0	\$346,129	\$270,225	N/A	N/A	\$15,587,326
2003	\$9,195,375	\$8,440,418	\$0	\$422,512	\$302,971	N/A	N/A	\$18,361,276
2004	\$17,368,600	\$9,571,721	\$0	\$399,294	\$300,778	N/A	N/A	\$27,640,393
2005	\$22,493,468	\$10,880,793	\$0	\$376,646	\$301,852	N/A	N/A	\$34,052,759
2006	\$31,309,870	\$11,155,280	\$0	\$310,271	\$241,685	N/A	N/A	\$43,017,106
2007	\$31,317,529	\$11,260,379	\$0	\$246,734	\$416,511	\$108,850	\$0	\$43,350,003 *
<b>UHV</b>								
1995	\$1,263,764	\$286,821	\$9,300	\$8,713	\$13,612	N/A	N/A	\$1,582,210
1996	\$1,619,664	\$304,798	\$7,600	\$10,541	\$13,987	N/A	N/A	\$1,956,590
1997	\$1,839,298	\$316,646	\$3,665	\$11,206	\$16,800	N/A	N/A	\$2,187,615
1998	\$1,815,223	\$365,328	\$1,100	\$29,935	\$24,325	N/A	N/A	\$2,235,911
1999	\$2,032,589	\$424,688	\$0	\$42,617	\$16,875	N/A	N/A	\$2,516,769
2000	\$2,642,519	\$476,501	\$0	\$49,490	\$22,938	N/A	N/A	\$3,191,447
2001	\$3,542,517	\$599,042	\$0	\$40,244	\$14,415	N/A	N/A	\$4,196,218
2002	\$4,299,044	\$694,360	\$0	\$48,424	\$27,723	N/A	N/A	\$5,069,551
2003	\$5,700,334	\$894,791	\$0	\$50,126	\$40,750	N/A	N/A	\$6,686,001
2004	\$7,012,147	\$1,126,483	\$0	\$55,706	\$46,250	N/A	N/A	\$8,240,586
2005	\$7,993,742	\$1,307,386	\$0	\$64,475	\$37,500	N/A	N/A	\$9,403,103
2006	\$8,620,702	\$1,324,831	\$0	\$49,173	\$75,885	N/A	N/A	\$10,070,591
2007	\$8,800,403	\$1,158,354	\$0	\$49,292	\$65,250	\$0	\$42,000	\$10,115,299 *

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

**NOTE 2: The award amounts for FY 2007 are not complete.**

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-2010**

**AUDIT COVERAGE MATRIX  
DEPARTMENTAL REVIEWS**

University	College/Division Name	FY 2007 BUDGET			FY 2008	FY 2009	FY 2010	FY 2011	FY 2012
		Operations Expenditures	Restricted Expenditures	FTEs					
UH	Academic Affairs/Provost Division	78,222,866	46,560,310	712			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	61		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	1,049,112	0	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	1046	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	
		424,241,811	130,983,988	6,999					
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	President's Office	1,736,845	196,108	17				X	
UHV	Provost	3,455,522	48,953	105		X			
		18,857,722	678,885	312					

**UNIVERSITY OF HOUSTON SYSTEM  
INTERNAL AUDITING DEPARTMENT  
INTERNAL AUDIT PLAN, FY 2008-20010**

**UNIVERSITY OF HOUSTON**

**AUDIT COVERAGE MATRIX  
INFORMATION TECHNOLOGY REVIEWS**

<u>EDUCAUSE Program Category</u>	FY 2007				<u>FY 2008</u>	<u>FY 2009</u>	<u>FY 2010</u>	<u>FY 2011</u>	<u>FY 2012</u>
	<u>Salary Budget</u>	<u>M&amp;O Budget</u>	<u>FTEs</u>						
Administration of IT Organization, Clerical Support	1,577,278	241,978	35						X
Administrative/Enterprise Information Systems	4,111,036	2,239,099	59				X		
Desktop Computing Support, User Support Services, Training, Computer Store	3,058,956	1,782,598	61			X			
Enterprise Infrastructure and Services	40,000	491,392	1					X	
Help Desk	441,891	26,535	14						
Information Technology Policy	0	0	0						X
Information Technology Security	483,650	58,554	7		X				
Instructional Technology, Multimedia Services, Student Computing	1,249,355	1,182,569	38			X			
Network Infrastructure and Services	1,608,332	1,289,208	23					X	
Operations, Data Center, Print Services	1,641,837	822,535	29					X	
Research Computing, Academic Computing	335,133	313,113	5						X
Telephony	617,252	2,863,765	20					X	
Web Support Services	669,967	48,821	15			X			

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