UTHealth® Houston

Auditing and Advisory Services

P.O. Box 20036 | Houston, TX | 713-500-3160

Hard Drive Decommissioning

#HSC26AS1047

EXECUTIVE SUMMARY

Auditing & Advisory Services (A&AS) has completed an assurance engagement of hard drive decommissioning. This engagement was performed at the request of the UTHealth Houston (UTHealth) Audit Committee and was conducted in accordance with the Global Internal Audit Standards.

Background

Hard drives and other storage media used in university-provided devices often contain protected health information (PHI), personally identifiable information (PII), research data, and other confidential/proprietary university data. When devices reach the end of their useful life, the associated hard drives are secured, sanitized, and shredded to prevent unauthorized access to university data.

UTHealth procedures outline the requirements for handling decommissioned hard drives. Multiple schools/departments across UTHealth are responsible for properly securing and sanitizing decommissioned hard drives before delivery to the shredding vendor.

Objectives

Our objective was to determine whether controls around the hard drive decommissioning process were adequate and operating effectively. Specifically, to determine if:

- Departmental procedures are consistent and comply with institutional requirements.
- Decommissioned hard drives are encrypted (or sanitized) and physically secured prior to shredding.
- Devices have hard drives removed before being sent to surplus.
- Shredding activities are supported by complete and consistent documentation.
- For leased equipment, vendor-provided documentation adequately supports the sanitization of returned devices.

The collection process for decommissioned hard drives is highly decentralized across UTHealth. Consequently, we did not perform a reconciliation to verify that all eligible hard drives were successfully captured and submitted for decommissioning.

Scope Period

September 1, 2025, through August 25, 2026

Conclusion

Overall, controls around hard drive decommissioning are adequate and functioning as intended. We noted no observations during our procedures.

We would like to thank the Asset Management and Information Technology staff and management who assisted us during the engagement.

Daniel G. Sherman, MBA, CPA, CIA
Vice President & Chief Audit Officer

NUMBER OF PRIORITY OBSERVATIONS REPORTED TO UT SYSTEM
Not applicable

MAPPING TO A&AS FY26 RISK ASSESSMENT

Reference	Risk
10	Unencrypted device is stolen resulting in a breach
11	PHI on unencrypted medical devices is not regularly cleared resulting in a breach

DATA ANALYTICS UTILIZED
Not Applicable

ENGAGEMENT TEAM
VP/CAO – Daniel G. Sherman, MBA, CPA, CIA
Supervisor – Brook Syers, CPA, CIA, CISA, CFE
Lead – Ricky Phan

END OF FIELDWORK DATE
August 25, 2026

ISSUE DATE
August 31, 2026

REPORT DISTRIBUTION
Audit Committee
Ryan Bien
Bassel Choucair
Mary Dickerson
James Griffiths
Rose Hochner
Michael Patriarca
Ana Touchstone
Karen Weinberg
Amar Yousif