



**THE TEXAS A&M  
UNIVERSITY SYSTEM**

## **System Internal Audit Department**

### **Fiscal Year 2026 Audit Plan**

(Includes potential audits for FY 2027 and FY 2028)



**System Internal Audit Department  
Fiscal Year 2026 Audit Plan**  
(Includes potential audits for FY 2027 and FY 2028)

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The following are planned audits for the fiscal year 2026 audit plan. The list also includes potential audits for fiscal years 2027 and 2028 that will be formally approved in subsequent years' audit plans.

**SYSTEMWIDE**

**FY2026**

- Diversity, Equity, and Inclusion Compliance
- Emergency Notification Systems
- High Risk Global Engagements and International Collaborations Compliance

**FY 2027 (Potential Audit)**

- Systemwide IT Governance Practices and Applications

**FY 2028 (Potential Audit)**

- Compliance with Benefits Proportional by Fund Requirements

**A&M SYSTEM OFFICES**

**FY 2026**

- Available University Fund Reporting

**FY 2027 (Potential Audits)**

- Cash and Investments
- Environment, Safety, and Security
- Information Technology

**FY 2028 (Potential Audits)**

- Aviation
- Research Compliance
- Texas A&M Innovation

**TEXAS A&M UNIVERSITY**

**FY 2026**

- Accounts Receivable
- College of Performance, Visualization and Fine Arts – Information Technology
- Contract Administration
- Division of Student Affairs – Information Technology
- Human Research Protection Program
- Information Technology Governance
- Student Community Standards

**FY 2027 (Potential Audits)**

- Athletics
- Clinical Healthcare Operations



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College of Architecture – Information Technology  
College of Engineering – Information Technology  
Mays Business School – Information Technology  
Memorial Student Center and University Center  
Purchasing  
School of Engineering Medicine – Information Technology  
Student Receivables

**FY 2028 (Potential Audits)**

College of Agriculture and Life Sciences – Information Technology  
College of Veterinary Medicine and Biomedical Sciences – Information Technology  
Division of Marketing and Communications – Information Technology  
Facilities Development Reporting to the Texas Higher Education Coordinating Board (Texas A&M at Galveston) \*  
NCAA Compliance  
Service Department Rates  
University Libraries – Information Technology

**TARLETON STATE UNIVERSITY**

**FY 2026**

Athletics  
Research Administration

**FY 2027 (Potential Audits)**

Contract Administration  
Housing

**FY 2028 (Potential Audit)**

NCAA Compliance

**PRAIRIE VIEW A&M UNIVERSITY**

**FY 2026**

Contract Administration  
Programs for Minors

**FY 2027 (Potential Audits)**

Financial Management Services  
Health and Safety

**FY 2028 (Potential Audits)**

NCAA Compliance  
Student Information System



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**TEXAS A&M UNIVERSITY–CORPUS CHRISTI**

FY 2026

Health and Safety

FY 2027 (Potential Audits)

Housing

Research Administration

FY 2028 (Potential Audits)

Contract Administration

Financial Management Services

NCAA Compliance

**TEXAS A&M INTERNATIONAL UNIVERSITY**

FY 2026

Facilities Development Reporting to the Texas Higher Education Coordinating Board \*

Research Administration

FY 2027 (Potential Audits)

Athletics

Health and Safety

FY 2028 (Potential Audits)

Financial Management Services

Student Information System

**TEXAS A&M UNIVERSITY–KINGSVILLE**

FY 2026

Facilities Development Reporting to the Texas Higher Education Coordinating Board \*

Health and Safety

Information Technology – Logical Security

FY 2027 (Potential Audits)

Athletics

Financial Management Services

Research Administration

FY 2028 (Potential Audits)

Contract Administration

NCAA Compliance



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**WEST TEXAS A&M UNIVERSITY**

FY 2026

Payroll

FY 2027 (Potential Audit)

Information Technology

FY 2028 (Potential Audits)

Contract Administration

Tuition and Fees

**EAST TEXAS A&M UNIVERSITY**

FY 2026

Housing

Information Technology

FY 2027 (Potential Audits)

Athletics

Research Administration

FY 2028 (Potential Audit)

Contract Administration

**TEXAS A&M UNIVERSITY-TEXARKANA**

FY 2026

Contract Administration

Health and Safety

FY 2027 (Potential Audit)

Programs for Minors

FY 2028 (Potential Audit)

Tuition and Fees

**TEXAS A&M UNIVERSITY-CENTRAL TEXAS**

FY 2026

Contract Administration

FY 2027 (Potential Audits)

Facilities Development Reporting to the Texas Higher Education Coordinating Board \*

Tuition and Fees



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FY 2028 (Potential Audits)  
Financial Management Services  
Student Information System

**TEXAS A&M UNIVERSITY–SAN ANTONIO**

FY 2026  
Athletics  
Facilities Development Reporting to the Texas Higher Education Coordinating Board \*

FY 2027 (Potential Audits)  
Contract Administration  
Housing  
Research Administration

FY 2028 (Potential Audits)  
Health and Safety  
Student Information System

**TEXAS A&M UNIVERSITY–VICTORIA**

FY 2026  
No planned audits

FY 2027 (Potential Audits)  
To be determined during FY 2027 audit planning cycle

FY 2028 (Potential Audits)  
To be determined during FY 2027 audit planning cycle

**TEXAS A&M AGRILIFE RESEARCH**

FY 2026  
Payroll

FY 2027 (Potential Audits)  
Health and Safety  
Transportation and Fleet

FY 2028 (Potential Audits)  
Animal Care and Use – Outside of Brazos County  
Information Technology



**System Internal Audit Department  
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**TEXAS A&M AGRILIFE EXTENSION SERVICE**

FY 2026

Payroll

FY 2027 (Potential Audits)

Health and Safety

Transportation and Fleet

FY 2028 (Potential Audit)

Information Technology

**TEXAS A&M ENGINEERING EXTENSION SERVICE**

FY 2026

Learning Management and Student System

FY 2027 (Potential Audits)

Contract Administration

Training and Training Support

FY 2028 (Potential Audits)

Financial Management Services

Health and Safety

**TEXAS A&M FOREST SERVICE**

FY 2026

Payroll

FY 2027 (Potential Audits)

Sponsored Programs

Transportation and Fleet

FY 2028 (Potential Audit)

Information Technology

**TEXAS A&M TRANSPORTATION INSTITUTE**

FY 2026

Export Controls

FY 2027 (Potential Audits)

Financial Management Services

Health and Safety



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FY 2028 (Potential Audit)  
Research Administration

**TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY**

FY 2026  
Payroll

FY 2027 (Potential Audit)  
Health and Safety

FY 2028 (Potential Audit)  
Information Technology

**TEXAS A&M ENGINEERING EXPERIMENT STATION**

FY 2026  
No planned audits

FY 2027 (Potential Audits)  
Export Controls  
Information Technology

FY 2028 (Potential Audits)  
Health and Safety  
Research Administration

**TEXAS DIVISION OF EMERGENCY MANAGEMENT**

FY 2026  
Export Controls

FY 2027 (Potential Audits)  
Health and Safety  
Information Technology

FY 2028 (Potential Audit)  
Contract Administration

\* These audits will be performed to fulfill requirements of the Texas Higher Education Coordinating Board's (THECB) Facility Audit Protocol for the members selected by THECB for facilities audits in the respective fiscal years.





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The purpose of the audit plan is to outline audits and other activities the System Internal Audit Department will conduct during fiscal year 2026. The plan is developed to satisfy responsibilities established by the Board of Regents Bylaws, System Policy 10.01, *Internal Auditing*, Texas Government Code Section 2102.008, and applicable auditing standards. Deliverables for planned audits may include audit reports, technical assistance, data analysis, and other written and oral communications. The chief auditor is authorized to make changes to the plan to address changes in identified risks. The Committee on Audit and the chancellor will be notified of any significant additions, deletions, or other changes to the FY 2026 audits listed in this plan.

The specific scope of each audit will be determined once the audit team has completed the planning process for the audit. This process includes consideration of the governance, risk management, and control processes that provide reasonable assurance that:

- Risks relating to the achievement of the system's strategic objectives are appropriately identified and managed.
- The actions of the system's officers, directors, management, employees, contractors, or other relevant parties are in compliance with the system's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations and programs are consistent with established goals and objectives.
- Operations and programs are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact the system.
- Information and the means used to identify, measure, analyze, classify, and report such information are reliable and have integrity.
- Resources and assets are acquired economically, used efficiently, and protected adequately.