The Texas A&M University System Internal Audit Department

INTERNAL AUDIT ANNUAL REPORT
FOR FISCAL YEAR 2025

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I. Compliance with Texas Government Code, Section 2102.015: Posting the Internal Audit Plan and Internal Audit Annual Report on Internet Website

Texas Government Code, Section 2102.015, requires state agencies and higher education institutions to post their annual internal audit plan and their internal audit annual report on their Internet website.

To comply with the requirements of Texas Government Code, Section 2102.015, the annual internal audit plan and the annual internal audit report are posted on the Internal Audit Department's Internet website.

II. Internal Audit Plan for Fiscal Year 2025

Audit Title By System Member	Report #	Report Date
A&M System Offices		
Private Developments	20250101	4/16/2025
Texas A&M University		
Animal Care and Use	20250202	9/10/2025
Anatomical Gift Program – School of Dentistry	20250201	In Progress
Centers and Institutes	20250203	10/15/2025
College of Arts & Sciences – Information Technology	20250204	In Progress
Corps of Cadets	20250205	6/11/2025
Information Technology Governance Practices	Cancelled	N/A
Student Organizations and Activities	20250207	4/16/2025
Texas A&M University at Galveston – Information Technology	20250208	8/13/2025
Veterinary Medical Teaching Hospital	20250209	In Progress
East Texas A&M University		
Facilities Development Reporting to the Texas Higher Education Coordinating Board	20252101	3/12/2025
Health & Safety	20252102	In Progress
Prairie View A&M University		
Research Administration	20250501	9/10/2025
Tarleton State University		
Financial Management Services	20250401	8/13/2025
Information Technology	20250402	2/12/2025
Texas A&M International University		
Program for Minors	20251601	2/12/2025
Texas A&M University-Corpus Christi		
Athletics	20251501	In Progress
Facilities Development Reporting to the Texas Higher Education Coordinating Board	20251502	3/12/2025
Texas A&M University–Kingsville		
Information Technology	20251701	7/16/2025
Texas A&M University-San Antonio		
Financial Management Services	20252501	In Progress
Texas A&M University-Texarkana		
Auxiliary Services	20252201	10/15/2025
Facilities Development Reporting to the Texas Higher Education Coordinating Board	20252202	3/12/2025

Audit Title By System Member	Report #	Report Date
West Texas A&M University		
Auxiliary Services	20251801	7/16/2025
Facilities Development Reporting to the Texas Higher Education Coordinating Board	20251802	3/12/2025
Texas A&M AgriLife Research		
Contract Administration	20250601	5/14/2025
Texas A&M AgriLife Extension Service		
Contract Administration	20250601	5/14/2025
Texas A&M Engineering Experiment Station		
Centers and Institutes	20252801	4/16/2025
Financial Management Services	20252802	8/13/2025
Texas A&M Engineering Extension Service		
Export Controls	20250901	3/12/2025
Texas A&M Forest Service		
Contract Administration	20251101	3/12/2025
Texas A&M Transportation Institute		
Information Technology	20251201	7/16/2025
Texas A&M Veterinary Medical Diagnostic Laboratory		
Contract Administration	20250601	5/14/2025

Deviations from Fiscal Year 2025 Audit Plan

The following Fiscal Year 2025 Audit Plan audit was postponed:

- Texas A&M University – Information Technology Governance Practices

The Texas A&M University: Animal Care and Use audit name was changed to Texas A&M University: Animal Welfare Program.

Texas Education Code, Section 51.9337

Based on a review of current Texas A&M University System policies, procedures, forms, and checklists, it was determined that the A&M System has adequately adopted the rules and policies required by Texas Education Code, Section 51.9337. Audits of purchases of goods and services by A&M System members, as determined by the annual risk-based audit plan, will assess compliance with these rules, policies, and additional contract controls.

III. Consulting Services and Nonaudit Services Completed

There were no consulting or nonaudit services completed this fiscal year.

IV. External Audit Services Procured in Fiscal Year 2025

A&M System Offices
Audit of Easterwood Airport Management Financial Statements
Audit of Easterwood Airport Passenger Facility Charge

Texas A&M University
Agreed-Upon Procedures for Intercollegiate Athletics Program
Audit of Cancer Prevention & Research Institute of Texas Grant Program – Texas A&M Health
Audit of Cancer Prevention & Research Institute of Texas Grant Program - Texas A&M
Audit of KAMU - FM Radio Station Financial Statements
Audit of KAMU - TV Station Financial Statements
Review of Technology Services Organizational Structure and Financial Model

East Texas A&M University
Agreed-Upon Procedures for Intercollegiate Athletics Program
Audit of East Texas A&M University Foundation Financial Statements
Audit of KETR – FM Radio Station Financial Statements

Prairie View A&M University
Agreed-Upon Procedures for Intercollegiate Athletics Program

Tarleton State University
Agreed-Upon Procedures for Intercollegiate Athletics Program

Texas A&M International University
Agreed-Upon Procedures for Federal Financial Aid for SACSCOC Accreditation
Audit of Joint Admission Medical Program Grant Compliance for Fiscal Year 2023
Audit of Joint Admission Medical Program Grant Compliance for Fiscal Year 2024
Review of Financial Statements for SACSCOC Accreditation

Texas A&M University–Corpus Christi
Agreed-Upon Procedures for Intercollegiate Athletics Program

Texas A&M University–Kingsville
Agreed-Upon Procedures for Intercollegiate Athletics Program
Audit of Federal Financial Aid for SACSCOC Accreditation for Fiscal Year 2023
Audit of Federal Financial Aid for SACSCOC Accreditation for Fiscal Year 2024
Audit of Title IV Program

Texas A&M University–Texarkana
Audit of Financial Statements for SACSCOC Accreditation for Fiscal Year 2025

West Texas A&M University
Audit of Financial Statements for SACSCOC Accreditation for Fiscal Year 2024
Audit of West Texas A&M University Foundation Financial Statements

Texas A&M Engineering Experiment Station
Audit of Cancer Prevention & Research Institute of Texas Grant Program

Texas A&M Research Foundation
Audit of Texas A&M Research Foundation Financial Statements

V. External Quality Assurance Review (Peer Review)

This section contains the most recent peer review report for the System Internal Audit Department, dated July 10, 2024.

RUTGERS UNIVERSITY LSU MISSISSIPPI INSTITUTIONS OF HIGHER LEARNING ADVANCING OUR STATE TOGETHER

July 10, 2024

Mr. Charlie Hrncir, CPA, Chief Auditor
Texas A&M University System
Moore/Connolly Building, 4th Floor
301 Tarrow
College Station, TX 77840

Executive Summary

In April 2024, the System Internal Audit Department (SIAD) of the Texas A&M University System (TAMUS) completed a self-assessment of its internal audit activities for the period from May 1, 2021, through April 30, 2024. The objective of the review was to appraise the quality of its operations and provide reasonable assurance the internal auditing program conforms with the Texas Internal Auditing Act, the Institute of Internal Auditors'(IIA) *Code of Ethics* and *International Standards for the Professional Practice of Internal Auditing*, and the U.S. Government Accountability Office Generally Accepted Government Auditing Standards (GAGAS).

In acting as validators, we are fully independent of the organization and have the necessary knowledge and skills to undertake this engagement. The validation, conducted during June 2024, consisted of a review of SIAD's quality control processes, a review of documents prepared by the SIAD, an evaluation of SIAD work products from a sample of audit reports and files, and interviews with staff and selected stakeholders of the internal audit function (detailed list in Attachment A to this report).

Based on our independent validation of the self-assessment performed by SIAD, we agree with the overall conclusion the internal audit function "**Generally Conforms**" with the Texas Internal Auditing Act, the Institute of Internal Auditors'(IIA) *Code of Ethics* and *International Standards for the Professional Practice of Internal Auditing*, and the GAGAS (all together, the "*Standards*"). This rating is the top rating achievable and means the internal audit function has a charter, policies, and procedures in place to implement the standards and requirements necessary for ensuring the independence, objectivity and proficiency of the internal auditing program.

The following report contains a summary of our observations, including the successful practices we observed and any applicable opportunities to consider for enhancing the internal audit function.

We would like to thank you and your team for the cooperation and hospitality extended to us during the validation. Please do not hesitate to reach out to any of the team should you have any questions.

Sincerely,

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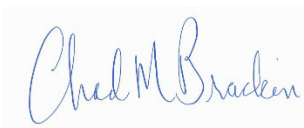
Douglas Horr, CIA, CCEP
Chief Audit Executive
Rutgers, The State University of NJ



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Chad Brackin, CPA, CFE
Chief Auditor
Louisiana State University

Vijay Patel

____

Vijay Patel, CPA, CISA, CFE
Chief Audit Executive
Mississippi Institutions of Higher Learning

c. Mr. John Sharp, Chancellor, TAMUS
Mr. Michael Hernandez, Chair of the Committee on Audit
TAMUS Board of Regents

Overall Conclusion of the Independent Validation Team

Based on the on the information we received and evaluated, we agree with the overall conclusion the internal audit function "**Generally Conforms**" with the Texas Internal Auditing Act, the Institute of Internal Auditors'(IIA) *Code of Ethics* and *International Standards for the Professional Practice of Internal Auditing*, and the GAGAS in all material respects during the period under review.

The table below details the specific IIA Standards, Code of Ethics, GAGAS, and the validation team's opinion of SIAD's conformance to each section. The rating system on which our opinion is based is defined below the table.

Standard Type and Description	**Opinion**
IIA Attribute Standards:	
1000 Purpose, Authority, and Responsibility	Generally Conforms
1100 Independence and Objectivity	Generally Conforms
1200 Proficiency and Due Professional Care	Generally Conforms
1300 Quality Assurance and Improvement Program	Generally Conforms
IIA Performance Standards:	
2000 Managing the Internal Audit Activity	Generally Conforms
2100 Nature of Work	Generally Conforms
2200 Engagement Planning	Generally Conforms
2300 Performing the Engagement	Generally Conforms
2400 Communicating Results	Generally Conforms
2500 Monitoring Progress	Generally Conforms
2600 Communicating the Acceptance of Risks	Generally Conforms
The Institute of Internal Auditors' Code of Ethics	Generally Conforms
Generally Accepted Government Auditing Standards	Generally Conforms

"Generally Conforms" - SIAD has a charter, policies, and procedures in place found to be in accordance with the standards, even if enhancement opportunities existed.

"Partially Conforms" – means deficiencies, while they might inhibit activities, did not prohibit SIAD from carrying out its responsibilities.

"Does Not Conform" – means deficiencies in practice were found to be significant enough to seriously impair or prohibit SIAD from carrying out its responsibilities.

Successful Internal Audit Practices

The validation team noted several leading audit practices with regard to SIAD's activities. The following are those we noted to be the most prolific.

Independence and Objectivity (Standard 1100)
SIAD's functional reporting to the Board of Regents is considered to be a strength of the office and deemed essential to their success. Our conversations with system executives up to and including the Board of Regents all disclosed the importance of SIAD's independence and the objectivity with which the audit team carries out their responsibilities.

Proficiency and Due Professional Care (1200)
Given the Chief Auditor's recent notice of retirement, the validation team had numerous conversations with both system executives and staff regarding succession planning within SIAD. We were pleased to hear that SIAD directors and managers are all well-known and respected.

SIAD directors have made presentations at the Board level, and both are seen as viable candidates for the Chief Auditor's position by the Board and senior system officials. The importance of succession planning is an area emphasized in the new IIA standards effective in January 2025.

Communicating Results (Standard 2400)
The team noted observations and recommendations are discussed in detail with clients to ensure value-added outcomes. We observed audit reports are strong but fair, with comments made at the appropriate level of management. We verified this through our interviews as well.

We observed that excellence in communications was not limited to just audit reports. SIAD's interactions with operational units appear to aid in enhancing the control culture throughout the university. These interactions have built a bond of trust between the university community and SIAD, as exemplified by statements recorded by the team and built into the word cloud on the following page.

Monitoring Progress (Standard 2500)
Both administrators and staff noted how improvements in the follow-up process have not only helped with the effectiveness of implementing mitigation plans, but the efficiency with which SIAD was able to validate their execution.

Similarly, the validation team noted the consideration and implementation of opportunities noted for improvement by the last QAR team. Specifically the consideration of broader skills sets in recent hires to the department.

Gaps to Conformance

Neither the SIAD nor the validation team identified any gaps to conformance.

Opportunities for Improvement

SIAD has a mature and high performing audit function. Other than a discussion with SIAD management to assure they consider the new IIA and GAGAS standards moving forward we noted no opportunities for enhancement. The management team is already prepping for a working group to compare the IIA 2017 and 2025 standards to determine where there may be potential gaps and any needed enhancements. Similar work will be performed for the 2018 and 2024 GAGAS.

Attachment A– Objectives, Scope, and Methodology

Objective and Scope

As noted, the primary objective of this quality assessment (QA) review was to conduct an independent validation of the self-assessment performed by TAMU SIAD and provide reasonable assurance SIAD conforms with the *Standards*.

The scope and approach for independent validation included the SIAD activity as set forth in the internal audit charter which defines its purpose, authority, and responsibility. As noted, the basis for the QA review was for the 36-month period ending April 30, 2024.

Methodology

Our methodology included the following:

- Interviewing stakeholders of the SIAD function including, but not limited to: clients, the Chancellor and key administrators from the system, the chair of the Board of Regents' Committee on Audit, the Chief Auditor and his staff.
- Reviewing documents demonstrating SIAD's independence including SIAD and Committee on Audit charters and organizational structure
- Reviewing all applicable materials associated with managing the internal audit function including, but not limited to: the annual risk assessment, audit plan, audit manual, follow-up reports, and Committee on Audit presentations.
- Reviewing the quality assurance and improvement program
- Reviewing the results of the previous external quality assurance review and status of the implementation of recommendations.
- Reviewing a sample of SIAD's work product, including audit reports
- Preparing the validation statement documenting our conclusions.

VI. Internal Audit Plan for Fiscal Year 2026

This section includes the approved internal audit plan for fiscal year 2026.

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)

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

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

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

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

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

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

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

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

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.

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

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.

Internal Audit Plan for Fiscal Year 2026
Risk Assessment Methodology

The development of our annual audit plan is based on a rigorous risk-based approach. Our process includes meeting with each A&M System member, CEO and their executive team, as well as members of the Chancellor's executive committee to obtain information on risks facing the A&M System in the upcoming 12 to 18 months. During the meetings, financial, strategic, compliance, and other potential significant risk areas are discussed. Using information gathered from these meetings, our members' most recent enterprise risk management information, compliance plan information, and prior audit coverage, we analyze risks associated with over 300 auditable units. The auditable units include areas such as finance, research, information technology, auxiliary enterprises, student services, and health and safety. Also considered for the fiscal year 2026 audit plan were risks associated with benefits proportionality as described in Rider 8, page III-58, the General Appropriations Act (89th Legislature), contract administration as described in Government Code 2261, State Contracting Standards and Oversight and applicable information technology risks related to Title I, Texas Administrative Code, Chapter 202, *Information Security Standards*. Our plan is not a static document; risks may change during the year and audits may need to be added or cancelled due to changing risks. Any significant changes to the plan are communicated to the Committee on Audit.

This collection of information provides the means to assess the risks for the auditable units of each A&M System member and ultimately prioritize the list of auditable units based upon their overall risk to the organization. Those auditable units with the highest calculated risk for the A&M System are included in the annual audit plan. The total budgeted hours for the audit plan is 34,800.

Internal Audit Plan for Fiscal Year 2026

Listing of audits included in the fiscal year 2026 Audit Plan which address the following:

Benefits Proportionality

None

Contract Management

TEXAS A&M UNIVERSITY
College of Performance, Visualization and Fine Arts – Information Technology
Contract Administration
Division of Student Affairs - Information Technology
Information Technology Governance

EAST TEXAS A&M UNIVERSITY
Information Technology

PRAIRIE VIEW A&M UNIVERSITY
Contract Administration

TARLETON STATE UNIVERSITY
Athletics

TEXAS A&M UNIVERSITY–CENTRAL TEXAS
Contract Administration

TEXAS A&M UNIVERSITY–KINGSVILLE
Information Technology – Logical Security

TEXAS A&M UNIVERSITY–SAN ANTONIO
Athletics

TEXAS A&M UNIVERSITY–TEXARKANA
Contract Administration

VII. Reporting Suspected Fraud and Abuse

General Appropriations Act fraud reporting requirements:

Members of the A&M System have a link on their home page for reporting suspected fraud. The *Risk, Fraud & Misconduct Hotline* link directs an individual to the A&M System's vendor supported anonymous reporting hotline which informs individuals of methods to report fraud including a link to the State Auditor's Office Fraud Hotline website and toll-free telephone number.

The A&M System's policy and regulation on *Fraud Prevention* (http://policies.tamus.edu/10-02.pdf and https://policies.tamus.edu/10-02-01.pdf) establish the responsibilities of the employees, management, and Internal Audit related to the prevention, deterrence, detection, and investigation of fraud.

Texas Government Code reporting requirements:

The Texas A&M University System Internal Audit Department is responsible for reviewing allegations of fraud. Internal Audit reports to the State Auditor's Office incidences that the department believes involve fraud, misappropriation, or misuse of funds received by the A&M System from the state.