

The Texas A&M University System Internal Audit Department



Monthly Audit Report
January 14, 2026

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Texas A&M Engineering Extension Service:
Learning Management and Student Systems



System Internal Audit

THE TEXAS A&M UNIVERSITY SYSTEM

TEXAS A&M ENGINEERING EXTENSION SERVICES

LEARNING MANAGEMENT AND STUDENT SYSTEMS

JANUARY 14, 2026

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Chief Auditor



Overall Conclusion

Internal controls over the learning management system (LMS) and the student management system (SMS) at Texas A&M Engineering Extension Service are operating as intended and in compliance with applicable laws and policies.

In 2024, Texas A&M Engineering Extension Service served over 225,600 participants in 124 countries through on-site and online resources for specialties from homeland security to economic development and workforce training.

Summary Table

Audit Areas	Controls Assessment
LMS Change Management	Effective – No Observations
LMS Password Settings	Effective – No Observations
LMS Privileged User Accounts	Effective – No Observations
LMS User Access Review	Effective – No Observations
LMS User Account Management	Effective – No Observations
LMS User Training	Effective – No Observations
SMS Change Management	Effective – No Observations
SMS Password Settings	Effective – No Observations
SMS Privileged User Accounts	Effective – No Observations
SMS User Access Review	Effective – No Observations
SMS User Account Management	Effective – No Observations
SMS User Training	Effective – No Observations

Basis of Audit

Objective, Scope, & Methodology

The overall objective of this audit was to determine if internal controls over learning management and student systems at Texas A&M Engineering Extension Service are operating as intended and in compliance with applicable laws and policies.

The audit focused on the following areas:

- LMS change management
- LMS password settings
- LMS privileged user accounts
- LMS user access review
- LMS user account management
- LMS user training
- SMS change management
- SMS password settings
- SMS privileged user accounts
- SMS user access review
- SMS user account management
- SMS user training

The audit period was primarily September 1, 2024, to August 31, 2025. Fieldwork was conducted from October 2025 to December 2025.

Our audit methodology included gaining an understanding of processes in place through interviews, observation, and review of documentation as well as testing of data using sampling as follows:

Audit Objective	Methodology
<u>LMS Change Management</u> Determine if change management processes and controls are appropriate.	Auditors used professional judgement to select a nonstatistical sample of recent changes to the LMS. Auditors reviewed documentation to determine whether the process operated as intended and appropriate segregation of duties were followed.

Audit Objective	Methodology
<p><u>LMS Password Settings</u></p> <p>Determine if controls for password settings are in place and in compliance with requirements.</p>	<p>Auditors gained an understanding of how users were authenticating into the application and obtained documentation of the password settings. Auditors determined if the password settings were compliant with agency procedures.</p>
<p><u>LMS Privileged User Accounts</u></p> <p>Determine if privileged user accounts are appropriate and in compliance with requirements.</p>	<p>Auditors obtained a list of individuals with privileged access to the LMS. Auditors determined whether this access was appropriate based on position responsibilities and in compliance with agency procedures.</p>
<p><u>LMS User Access Review</u></p> <p>Determine if controls for periodic user access reviews are in place and in compliance with requirements.</p>	<p>Auditors gained an understanding of the controls in place related to user access reviews and determined whether the controls are appropriate.</p>
<p><u>LMS User Account Management</u></p> <p>Determine if controls for user account management are in place and in compliance with requirements.</p>	<p>Auditors obtained a list of active user accounts including a distinction of those added or modified during the audit period.</p> <p>Auditors used professional judgement to select a nonstatistical sample of the added or modified user accounts to determine whether the access was approved appropriately.</p> <p>Auditors tested the entire population of active user accounts to determine if the accounts belonged to active employees or contractors.</p>
<p><u>LMS User Training</u></p>	<p>Auditors used professional judgement to select a nonstatistical sample of users required to complete training and determined if it was completed timely</p>

Audit Objective	Methodology
Determine if required training is completed timely and in compliance with requirements.	and in compliance with agency procedures.
<u>SMS Change Management</u> Determine if change management processes and controls are appropriate.	Auditors used professional judgement to select a nonstatistical sample of recent changes to the SMS. Auditors reviewed documentation to determine whether the process operated as intended and appropriate segregation of duties were followed.
<u>SMS Password Settings</u> Determine if controls for password settings are in place and in compliance with requirements.	Auditors gained an understanding of how users were authenticating into the application and obtained documentation of the password settings. Auditors determined if the password settings were compliant with agency procedures.
<u>SMS Privileged User Accounts</u> Determine if privileged user accounts are appropriate and in compliance with requirements.	Auditors obtained a listing of individuals with privileged access to the SMS. Auditors determined whether this access was appropriate based on position responsibilities and in compliance with agency procedures.
<u>SMS User Access Review</u> Determine if controls for periodic user access reviews are in place and in compliance with requirements.	Auditors obtained the most recent user access review and determined whether the review was completed timely and appropriately.
<u>SMS User Account Management</u> Determine if controls for user account management are in place and in compliance with requirements.	Auditors obtained a list of active user accounts including a distinction of those added or modified during the audit period. Auditors used professional judgement to select a nonstatistical sample of the added or modified user accounts to

Audit Objective	Methodology
	<p>determine whether the access was approved appropriately.</p> <p>Auditors tested the entire population of active user accounts to determine if the accounts belonged to active employees or contractors.</p>
<p><u>SMS User Training</u></p> <p>Determine if required training is completed timely and in compliance with requirements.</p>	<p>Auditors used professional judgement to select a nonstatistical sample of users required to complete training and determined if it was completed timely and in compliance with agency procedures.</p>

Controls Assessment Classification

Audit areas highlighted in red in the Summary Table are considered to have significant weaknesses in internal controls. Significant weaknesses include errors, deficiencies or conditions which result in one or more violations of internal controls, laws, A&M System policies, or member rules. These violations have a high probability for legal consequences, financial consequences, or negative impacts to the organization’s reputation. These are situations in which a CEO, Provost, Vice President, Dean, or Director need to be involved in the problem resolution.

Audit areas highlighted in yellow in the Summary Table are considered to have notable weaknesses in internal controls. Notable weaknesses include errors, deficiencies or conditions which result in minor to moderate noncompliance with internal controls, laws, A&M System polices, or member rules. These are situations which can and should be corrected at the department or supervisor level.

Audit areas highlighted in green in the Summary Table are considered to have effective internal controls.

Items that were not significant or notable were communicated to management during the audit.

Criteria

Our audit was based upon the following:

- Texas A&M University System Policies and Regulations
- Texas A&M Engineering Extension Service Rules and Standard Administrative Procedures
- Other sound administrative practices

The audit was conducted in conformance with the Institute of Internal Auditors' *Global Internal Audit Standards*. Additionally, we conducted the audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. The Office of Internal Audit is independent per the GAGAS standards for internal auditors.

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