

The Texas A&M University System Internal Audit Department



Monthly Audit Report
May 13, 2026

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The Texas A&M University System: Systemwide Diversity, Equity, and Inclusion Compliance
The overall objective of this audit was to determine if internal controls and processes developed to address select diversity, equity, and inclusion requirements are operating as intended and in compliance with applicable laws and policies.

This report is excepted from public disclosure per Chapter 51.971 of the Texas Education Code.

Texas A&M University-San Antonio: Athletics
The overall objective of this audit was to determine if internal controls over selected Athletics Department operations at Texas A&M University-San Antonio are operating as intended and in compliance with applicable laws and policies.

This report is excepted from public disclosure per Chapter 51.971 of the Texas Education Code.

Texas Division of Emergency Management:
Export Controls



Overall Conclusion

Internal controls over export control operations at Texas Division of Emergency Management (TDEM) are operating as intended and in compliance with applicable laws and policies.

TDEM's export control activities are limited and primarily related to purchasing and international visitors. The Chief Operating Officer serves as the empowered official for federal export control laws, regulations, and A&M System policies. The Chief Financial Officer serves as the Export Control Officer and is responsible for directing and monitoring the export control compliance program. The Chief Financial Officer works in coordination with the empowered official for export control-related activities.

Summary Table

Audit Areas	Controls Assessment
Export Control Training	Effective – No Observations
International Visitors	Effective – No Observations
Purchasing/Disbursements	Effective – No Observations

Basis of Audit

Objective, Scope, & Methodology

The overall objective of this audit was to determine if internal controls over export control operations at TDEM are operating as intended and in compliance with applicable laws and policies.

The audit focused on the following areas:

- Export control training
- International visitors
- Purchasing/disbursements

The audit period was primarily December 1, 2024 to November 30, 2025. Fieldwork was conducted from January 2026 to March 2026.

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>Export Control Training</u> Determine if employees have completed export control training in accordance with agency requirements.	Auditors reviewed applicable export control training requirements to identify employees required to complete export control training. All required positions were tested to verify that training was completed timely.
<u>International Visitors</u> Determine if international visitors are screened and approved prior to arrival.	Auditors used professional judgement to select a nonstatistical sample of two of the ten international visitors from visits that occurred during the audit period. Documentation was reviewed to determine if export control reviews, screenings, and approvals were completed prior to visit dates.

<p><u>Purchasing/Disbursements</u></p> <p>Determine if a process has been established to identify export-controlled purchases.</p>	<p>Auditors reviewed all purchases with export control commodity codes for a specified period to determine if documentation was reviewed and maintained for export control determination.</p> <p>Auditors reviewed solicitation and contract documentation to ensure vendor certifications required by Texas Executive Order GA-48 were included.</p>
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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 Division of Emergency Management Rule 15.02.99.B1 *Export Control Program Management*
- Texas Division of Emergency Management Export Control Compliance Program Manual
- Texas Executive Order GA-48
- 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.

Audit Team

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