

**TEXAS SOUTHERN UNIVERSITY
BOARD OF REGENTS AGENDA**

COMMITTEE: Audit & Compliance

ITEM: Request Approval of Fiscal Year 2027 Risk-Based Audit Plan

DATE PREVIOUSLY SUBMITTED: N/A

SUMMARY:

The Fiscal Year 2027 Risk-Based Internal Audit Plan establishes Internal Audit's planned assurance and advisory engagements for the upcoming fiscal year.

Included is the risk assessment which serves as the foundation for the proposed Risk-Based Internal Audit Plan and is based on the results of the annual risk assessment.

Board approval is requested to fulfill the Board of Regents' governance and oversight responsibilities for the University's Internal Audit function and to authorize execution of the Fiscal Year 2027 Risk-Based Internal Audit Plan. Board approval is required by the Texas Internal Audit Act, internal audit professional standards, University MAPP and the Internal Audit Charter.

APPLICABLE FEDERAL OR STATE STATUTE(S) AND/OR REGULATION(S): N/A

FISCAL IMPACT: The proposed audit plan will be executed within the approved Internal Audit budget.
Not-to-Exceed (NTE) | \$1.0M
0001-11200-7253-30677 | State-Appropriated Funds

SUPPORTING DOCUMENTATION:

The following documentation is included:

- Risk Assessment Report
- Internal Audit Plan

RELATED BOARD BYLAW, POLICY AND/OR MAPP: MAPP Policy: 09.01.01-Internal Audit

ACTION REQUESTED: The Administration recommends approval of this item.

ASCEND 2030 UNIVERSITY STRATEGIC INITIATIVES ALIGNMENT:

- 1.2 Drive student success and outcomes
- 1.3 Grow total enrollment
- 2.3 Strengthen university partnerships
- 2.4 Grow research and doctoral education; advance toward R1
- 3.3 Invest in faculty and staff professional development
- 3.4 Update and expand physical spaces
- 3.5 Ensure long-term legacy — diversify revenues, grow endowment
- 4.1 Update and optimize technology platforms and data governance

Legal Certification: Based on available information to date, this agenda item and its implementation will not be in violation of any applicable federal, state, or local law or regulation.



GENERAL COUNSEL

08/14/2026

DATE

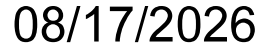
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Fiscal Certification: This fiscal note, shown above, details the true and actual positive or negative fiscal effect that implementation of this agenda item will have and the detailed reasons for such effect.



J'Maine Chubb (Aug 17, 2026 09:06:57 CDT)

CHIEF FINANCIAL OFFICER



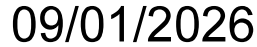
DATE

Audit Certification: Based on available information to date, this agenda item and its implementation will not be in violation of any applicable Federal, state, or local law or regulation, including specifically any state agency budgeting rules, and satisfies applicable auditing standards.



Clyde McNeil (Sep 1, 2026 16:47:51 CDT)

INTERNAL CHIEF AUDIT EXECUTIVE

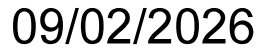


DATE



James Crawford (Sep 2, 2026 20:14:35 CDT)

PRESIDENT



DATE