Texas Southern University

Internal Audit Risk Assessment Report

July 24, 2026

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Assurance • Tax • Advisory

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July 24, 2026

Board of Regents
Texas Southern University
3100 Cleburne St
Houston, TX 77004

Dear Board of Regents:

We have completed our internal audit risk assessment, which included establishing a risk-based, prioritized internal audit universe for Texas Southern University. Enclosed you will find the following documentation which depicts the results of the assessment:

- Risk Assessment Results – Sorted High to Low
- Six Risk Maps depicting:
    1. All Activities
    2. High-rated Rated Activities
    3. Administration Activities
    4. Instructional and Student Service and University-Wide Activities
    5. Operations Activities
- Proposed 3-Year Internal Audit Plan
- Risk Rated Internal Audit Universe

The risk assessment was performed on May 1, 2026, and May 4, 2026, in accordance with the applicable Global Internal Audit Standards as prescribed by the Institute of Internal Auditors. The risk assessment process and the resulting risk-ranked internal audit universe were completed based on the existing operating conditions present at the time of the assessment. The audit universe and risk rankings will be updated at least annually to appropriately reflect the changing risk profile of Texas Southern University as organizational changes occur.

Inherent Risk Consideration
The risk rated audit universe for Texas Southern University was designed by weighting risk factors in significant activities of the University and establishing an overall risk-rank for each process. The risks were assessed for each process on the basis of the inherent risk related to each process. Inherent risk is the risk related to a process in its uncontrolled state, without consideration of any control activities Texas Southern University may have implemented to address those risks.

Risk Elements

Risk represents the degree of likelihood and the magnitude that an unfavorable event will impact a functional area's ability to meet Texas Southern University's objectives, as well as the speed at which the impact will occur and the duration of time that the event will impact Texas Southern University.

- Probability – The likelihood that the risk category intentionally or unintentionally influences the significant financial and operational activities of the organization.
- Impact – The impact assessment is composed of the following three factors:
  - Magnitude – The scale of the influence that a risk category bears over the significant financial and operational activities of the organization.
  - Persistence – The duration of time of which influential events naturally occur within a risk category.
  - Velocity – The speed at which the impact affects the organization after the occurrence of an influential event.

Risk Mapping

Risk maps have been prepared for the combined universe, as well as separately for the high-rated risk-rated activities, Administration, Instructional and Student Service and University-Wide, and Operations activities. Each area naturally lends itself to a particular audit scope. These areas include policies and procedures, operational, compliance and internal audit, with internal audit defined as loss mitigation, asset protection and fraud prevention. Each significant activity has been plotted onto the risk map to visually illustrate the overall balance of the universe. The risk maps plot each audit area based on its probability of error, fraud or misstatement, and the area's impact on Texas Southern University resulting from potential error, fraud or misstatement. Areas plotted in the red region should be prioritized for evaluation, while areas in the yellow and green regions may be evaluated in future periods. The risk maps are split into four quadrants that assist in prioritizing response efforts to ensure higher risk areas are considered for evaluation first. The four quadrants are described below:

Moderate (Higher Probability)
Impact < 2.5 , Probability > 2.5
Areas of lower inherent exposure (impact) with a higher likelihood of occurrence (probability) should be monitored.

High
Impact > 2.5 , Probability > 2.5
Areas of high inherent exposure (impact) with a higher likelihood of occurrence (probability) must be a key priority for controls.

Low
Impact < 2.5 , Probability < 2.5
Areas of lower inherent exposure (impact) with a lower likelihood of occurrence (probability) may generate opportunities to optimize the process and controls for efficiency.

Moderate (Higher Impact)
Impact > 2.5 , Probability < 2.5
Areas of high inherent exposure (impact) with a lower likelihood of occurrence (probability) may be consciously accepted by the organization.

Based on the risk assessment, we have prepared a recommended three-year Internal Audit Plan for Texas Southern University. The Internal Audit Plan was developed with considerations for prior internal audits, third party compliance monitoring, emerging risks, and alignment with the University strategic initiatives.

If you have any questions or concerns, please contact me directly. We have enjoyed working with you throughout this process.

Sincerely,

Daniel Graves, CPA, CCA
Partner, Governance Risk and Compliance
Chief Audit Executive

Texas Southern University
Risk Assessment Results
Sorted High to Low
July 2026

Summary: Responses to the internal audit risk assessment were accumulated and input into the Workbook below. The risk factors were assigned weightings. For each process area and activity, an average of the probability, impact, and overall average was calculated and weighted by each risk factor. For each significant activity, a risk quadrant was assigned based on the weighted probability and impact. Each activity was assigned a High, Moderate, or Low evaluation based on these results of assessment as expressed in the "Overall Average". Determination of this evaluation was based on the following scale:

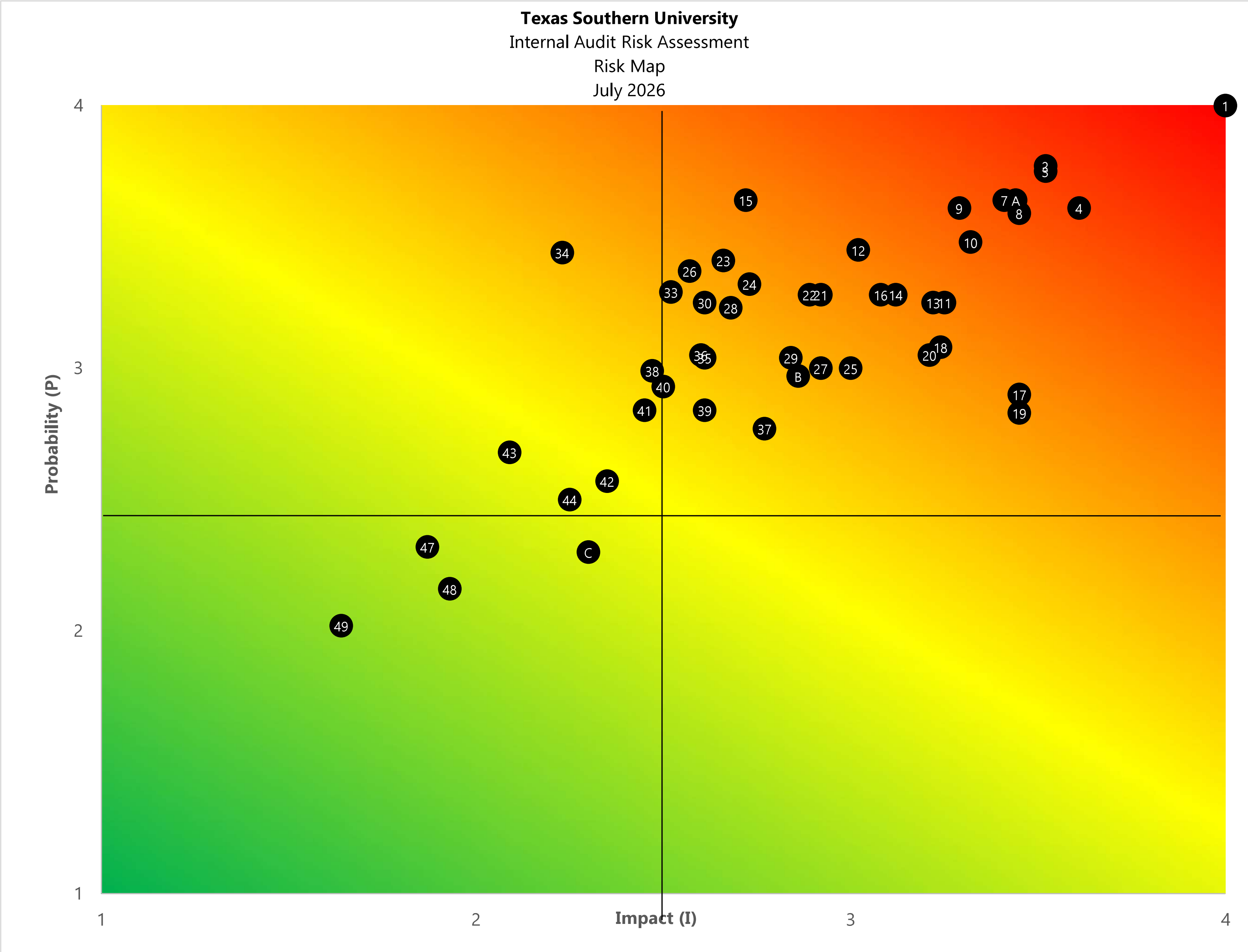
High	An overall average rating of 3.18 or higher is considered High.
Moderate	An overall average rating from 2.90 to 3.17 is considered Moderate.
Low	An overall average rating of 2.89 or less is considered Low.

P	Probability
I	Impact

		2026 Risk Assessment													
Rank	Process Area	Risk Factor	Financial and Fraud Risk		Information Technology Risk		Students and Programs Risk		Human Capital and Operational Risk		Reputational Risk		Composite		
		Activity Type	P	I	P	I	P	I	P	I	P	I	P	I	Total
1	Information Security	Operations Activities	4	4	4	4	4	4	4	4	4	4	4.00	4.00	4.00
2	Information Technology General Controls	Operations Activities	3	3	4	4	4	4	4	4	3	4	3.52	3.77	3.65
3	Disaster Recovery / Business Continuity Planning	Operations Activities	3	4	4	4	4	4	4	4	3	3	3.52	3.75	3.64
4	Campus Operations	Operations Activities	3	3	3	3	4	4	3	3	4	4	3.45	3.45	3.45
5	Contract Administration	Administration Activities	4	4	3	3	2	3	4	4	4	4	3.44	3.64	3.54
6	Purchasing	Administration Activities	4	4	3	3	2	3	4	4	4	4	3.44	3.64	3.54
7	Institutional Research and Reporting	Instructional and Student Service Activities	3	4	4	4	3	3	3	3	3	3	3.16	3.39	3.28
8	Financial Aid	Instructional and Student Service Activities	3	4	3	4	4	4	3	3	4	3	3.45	3.59	3.52
9	Law Enforcement and Security	Operations Activities	3	3	2	3	4	4	3	4	4	4	3.29	3.61	3.45
10	Budget and Planning	Administration Activities	4	4	2	3	3	3	3	3	4	4	3.32	3.48	3.40
11	Accreditation Standards	Instructional and Student Service Activities	3	3	3	3	3	3	3	3	4	4	3.25	3.25	3.25
12	Environmental Health and Safety	Operations Activities	2	3	2	2	3	4	4	4	4	4	3.02	3.45	3.24
13	Admissions	Instructional and Student Service Activities	2	3	3	3	4	3	3	3	4	4	3.22	3.25	3.24
14	Investments	Administration Activities	4	4	2	4	2	2	3	2	4	4	3.12	3.28	3.20
15	Accounts Payable and Disbursements	Administration Activities	4	4	3	3	1	2	3	3	4	4	3.08	3.28	3.18
16	Registrar	Instructional and Student Service Activities	2	4	3	4	4	3	3	3	2	4	2.72	3.64	3.18
17	Athletics (Division I)	Instructional and Student Service Activities	3	2	3	2	4	4	3	2	4	4	3.45	2.90	3.18

Texas Southern University
Risk Assessment Results
Sorted High to Low
July 2026

		2026 Risk Assessment														
Rank	**Process Area**	**Risk Factor**	**Financial and Fraud Risk**		**Information Technology Risk**		**Students and Programs Risk**		**Human Capital and Operational Risk**		**Reputational Risk**		**Composite**		
		Activity Type	**P**	**I**	**P**	**I**	**P**	**I**	**P**	**I**	**P**	**I**	**P**	**I**	**Total**
18	Cash Management	Administration Activities	4	4	4	4	1	1	3	2	4	4	3.24	3.08	**3.16**
19	Bursar	Administration Activities	3	1	3	3	4	4	3	2	4	4	3.45	2.83	**3.14**
20	Revenue	Administration Activities	3	3	4	4	2	2	3	2	4	4	3.21	3.05	**3.13**
21	Financial Close	Administration Activities	4	4	2	3	1	2	3	3	4	4	2.92	3.28	**3.10**
22	Purchasing Cards	Administration Activities	3	4	2	3	2	2	3	3	4	4	2.89	3.28	**3.09**
23	Communications and Marketing	Operations Activities	2	3	3	4	2	3	2	3	4	4	2.66	3.41	**3.04**
24	Database Administration / ERP	Operations Activities	2	3	4	4	2	3	3	4	3	4	2.73	3.57	**3.15**
25	Risk Management and Asset Protection	Administration Activities	3	3	3	3	3	3	3	3	3	3	3.00	3.00	**3.00**
26	Human Resource Administration	Administration Activities	2	3	3	4	2	2	3	4	3	4	2.57	3.37	**2.97**
27	Reporting	Administration Activities	4	3	2	3	1	3	3	3	4	3	2.92	3.00	**2.96**
28	Grant Management	Administration Activities	3	4	2	3	3	3	2	3	3	3	2.68	3.23	**2.96**
29	Housing/Cafeteria Services	Instructional and Student Service Activities	3	3	2	2	3	4	3	3	3	3	2.84	3.04	**2.94**
30	Student Life	Instructional and Student Service Activities	2	3	3	3	3	3	2	3	3	4	2.61	3.25	**2.93**
31	Student Services - Academic	Instructional and Student Service Activities	2	2	2	3	3	4	3	3	4	3	2.86	2.97	**2.92**
32	Student Services - Non-Academic	Instructional and Student Service Activities	2	2	2	3	3	4	3	3	4	3	2.86	2.97	**2.92**
33	Construction Management	Operations Activities	3	3	1	2	3	4	2	3	3	4	2.52	3.29	**2.91**
34	Payroll	Administration Activities	3	4	2	4	2	2	2	3	2	4	2.23	3.44	**2.84**
35	Academics and Curricular Activities	Instructional and Student Service Activities	2	3	3	3	3	4	2	2	3	3	2.61	3.04	**2.83**
36	Capital Assets	Administration Activities	3	3	3	3	1	2	3	3	3	4	2.60	3.05	**2.83**
37	Online Learning	Instructional and Student Service Activities	2	2	3	3	3	3	3	3	3	3	2.77	2.77	**2.77**
38	Youth Protection	Operations Activities	1	1	1	2	3	4	3	4	4	4	2.47	2.99	**2.73**
39	Strategy and Operations	University-Wide Activities	2	3	3	3	3	3	2	2	3	3	2.61	2.84	**2.73**
40	Development	University-Wide Activities	2	3	2	2	2	3	2	2	4	4	2.50	2.93	**2.72**
41	Grounds and Maintenance	Operations Activities	2	3	1	2	3	3	3	3	3	4	2.45	3.09	**2.77**
42	Inventory Control	Administration Activities	3	2	3	3	1	2	3	3	2	3	2.35	2.57	**2.46**
43	Fleet Management	Operations Activities	2	3	1	2	2	3	2	2	3	3	2.09	2.68	**2.39**
44	Facilities Rental	Operations Activities	2	2	2	2	2	2	2	2	3	4	2.25	2.50	**2.38**
45	Bond Issuance	Administration Activities	2	2	1	1	1	1	3	3	4	4	2.30	2.30	**2.30**
46	Debt and Other Liabilities	Administration Activities	2	2	1	1	1	1	3	3	4	4	2.30	2.30	**2.30**
47	Governance	University-Wide Activities	3	3	2	1	1	2	1	2	2	3	1.87	2.32	**2.10**
48	Application Selection / Development	Operations Activities	1	2	3	2	2	2	2	3	2	2	1.93	2.16	**2.05**
49	Benefits Administration	Administration Activities	2	1	2	2	1	2	1	2	2	3	1.64	2.02	**1.83**



Points with Multiple References: (A): 5, 6 ; (B): 31, 32 ; (C): 45, 46

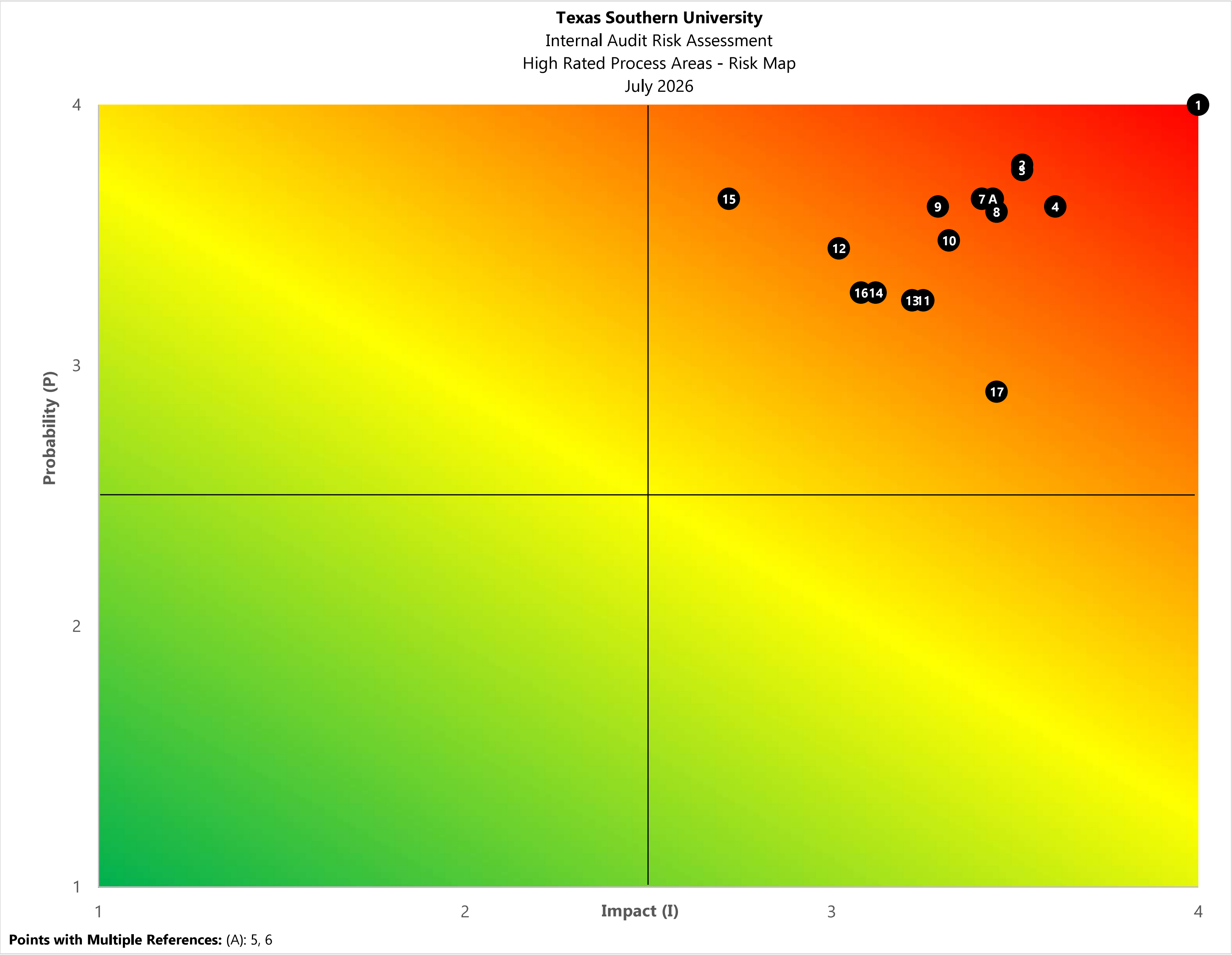
Texas Southern University

Internal Audit Risk Assessment

Risk Map Legend

July 2026

Plot Number	Process Area	Activity Type	Matrix Position
1	Information Security	Operations Activities	High
2	Information Technology General Controls	Operations Activities	High
3	Disaster Recovery / Business Continuity Planning	Operations Activities	High
4	Campus Operations	Operations Activities	High
5	Contract Administration	Administration Activities	High
6	Purchasing	Administration Activities	High
7	Institutional Research and Reporting	Instructional and Student Service Activities	High
8	Financial Aid	Instructional and Student Service Activities	High
9	Law Enforcement and Security	Operations Activities	High
10	Budget and Planning	Administration Activities	High
11	Accreditation Standards	Instructional and Student Service Activities	High
12	Environmental Health and Safety	Operations Activities	High
13	Admissions	Instructional and Student Service Activities	High
14	Investments	Administration Activities	High
16	Accounts Payable and Disbursements	Administration Activities	High
15	Registrar	Instructional and Student Service Activities	High
17	Athletics (Division I)	Instructional and Student Service Activities	High
18	Cash Management	Administration Activities	Moderate
19	Bursar	Administration Activities	Moderate
20	Revenue	Administration Activities	Moderate
21	Financial Close	Administration Activities	Moderate
22	Purchasing Cards	Administration Activities	Moderate
23	Communications and Marketing	Operations Activities	Moderate
24	Database Administration / ERP	Operations Activities	Moderate
25	Risk Management and Asset Protection	Administration Activities	Moderate
26	Human Resource Administration	Administration Activities	Moderate
27	Reporting	Administration Activities	Moderate
28	Grant Management	Administration Activities	Moderate
29	Housing/Cafeteria Services	Instructional and Student Service Activities	Moderate
30	Student Life	Instructional and Student Service Activities	Moderate
31	Student Services - Academic	Instructional and Student Service Activities	Moderate
32	Student Services - Non-Academic	Instructional and Student Service Activities	Moderate
33	Construction Management	Operations Activities	Moderate
34	Payroll	Administration Activities	Low
35	Academics and Curricular Activities	Instructional and Student Service Activities	Low
36	Capital Assets	Administration Activities	Low
37	Online Learning	Instructional and Student Service Activities	Low
38	Youth Protection	Operations Activities	Low
39	Strategy and Operations	University-Wide Activities	Low
40	Development	University-Wide Activities	Low
41	Grounds and Maintenance	Operations Activities	Low
42	Inventory Control	Administration Activities	Low
43	Fleet Management	Operations Activities	Low
44	Facilities Rental	Operations Activities	Low
45	Bond Issuance	Administration Activities	Low
46	Debt and Other Liabilities	Administration Activities	Low
47	Governance	University-Wide Activities	Low
48	Application Selection / Development	Operations Activities	Low
49	Benefits Administration	Administration Activities	Low


Texas Southern University
Internal Audit Risk Assessment
High Rated Process Areas - Risk Map
July 2026
Probability (P)
Impact (I)
1
2
3
4
1
2
3
4
15
12
9
10
7
A
8
4
1
2
3
16
14
13
11
17
Points with Multiple References: (A): 5, 6

Texas Southern University

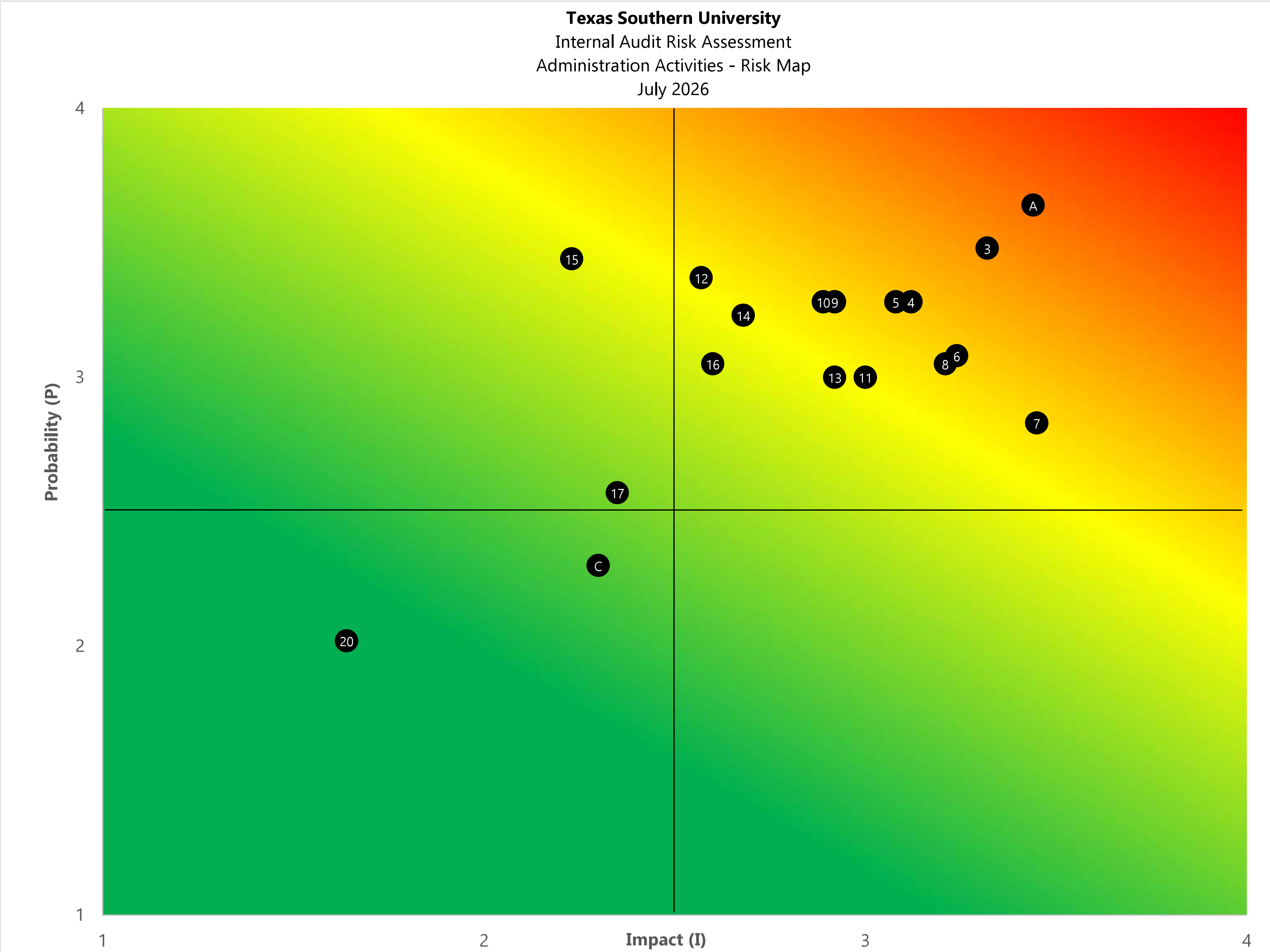
Internal Audit Risk Assessment

High Rated Process Areas - Risk Map Legend

July 2026

Plot Number	Process Area	Activity Type
1	Information Security	Operations Activities
2	Information Technology General Controls	Operations Activities
3	Disaster Recovery / Business Continuity Planning	Operations Activities
4	Campus Operations	Operations Activities
5	Contract Administration	Administration Activities
6	Purchasing	Administration Activities
7	Institutional Research and Reporting	Instructional and Student Service Activities
8	Financial Aid	Instructional and Student Service Activities
9	Law Enforcement and Security	Operations Activities
10	Budget and Planning	Administration Activities
11	Accreditation Standards	Instructional and Student Service Activities
12	Environmental Health and Safety	Operations Activities
13	Admissions	Instructional and Student Service Activities
14	Investments	Administration Activities
15	Accounts Payable and Disbursements	Administration Activities
16	Registrar	Instructional and Student Service Activities
17	Athletics (Division I)	Instructional and Student Service Activities

* All of the Top 17 Process Areas are **High** Risk



Points with Multiple References: (A): 1, 2 ; (C): 18, 19

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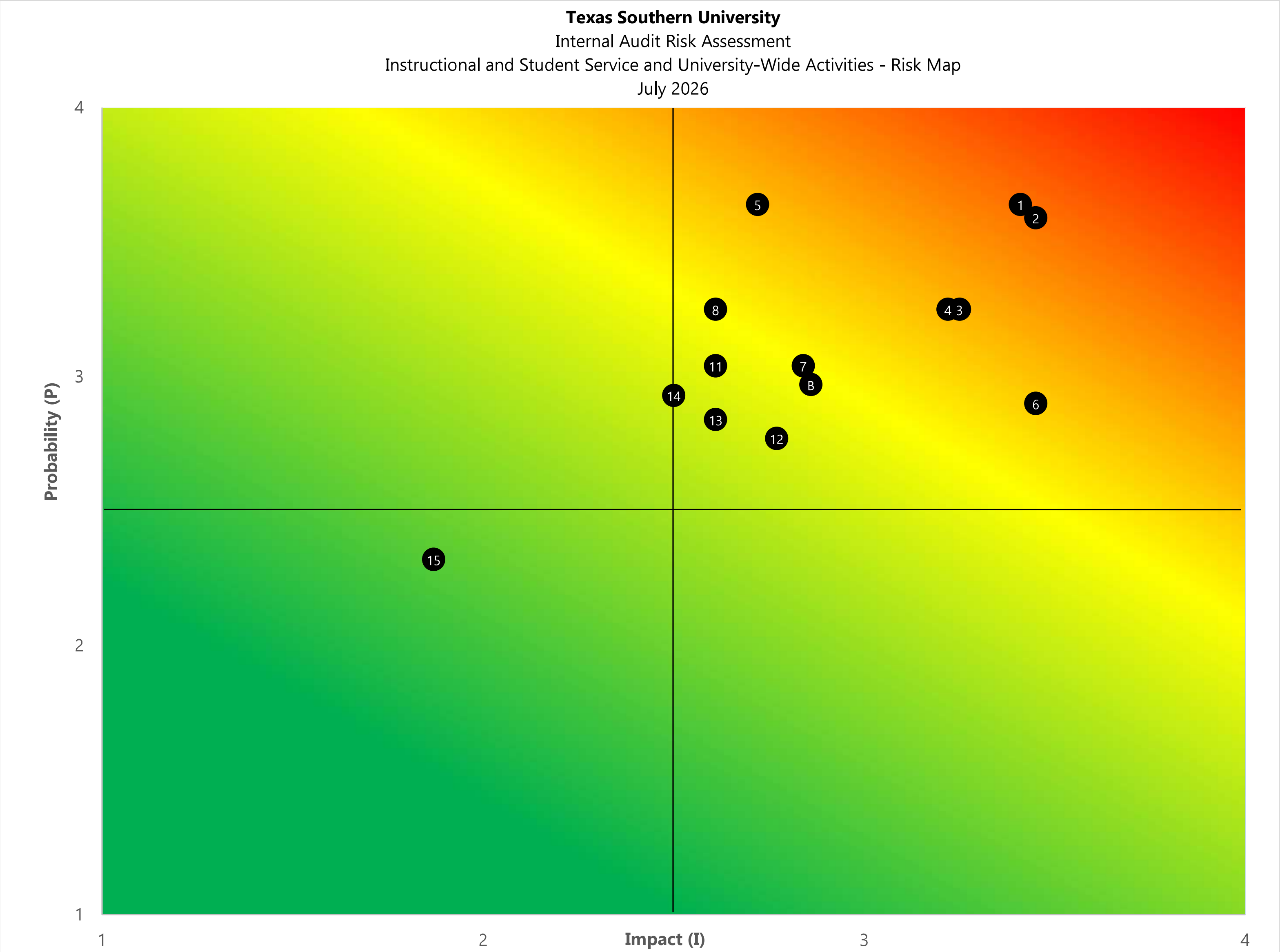
Internal Audit Risk Assessment

Administration Activities Process Areas - Risk Map Legend

July 2026

Plot Number	Process Area	Activity Type	Matrix Position
1	Contract Administration	Administration Activities	**High**
2	Purchasing	Administration Activities	**High**
3	Budget and Planning	Administration Activities	**High**
4	Investments	Administration Activities	**High**
5	Accounts Payable and Disbursements	Administration Activities	**High**
6	Cash Management	Administration Activities	**Moderate**
7	Bursar	Administration Activities	**Moderate**
8	Revenue	Administration Activities	**Moderate**
9	Financial Close	Administration Activities	**Moderate**
10	Purchasing Cards	Administration Activities	**Moderate**
11	Risk Management and Asset Protection	Administration Activities	**Moderate**
12	Human Resource Administration	Administration Activities	**Moderate**
13	Reporting	Administration Activities	**Moderate**
14	Grant Management	Administration Activities	**Moderate**
15	Payroll	Administration Activities	**Low**
16	Capital Assets	Administration Activities	**Low**
17	Inventory Control	Administration Activities	**Low**
18	Bond Issuance	Administration Activities	**Low**
19	Debt and Other Liabilities	Administration Activities	**Low**
20	Benefits Administration	Administration Activities	**Low**



Points with Multiple References: (B): 9, 10

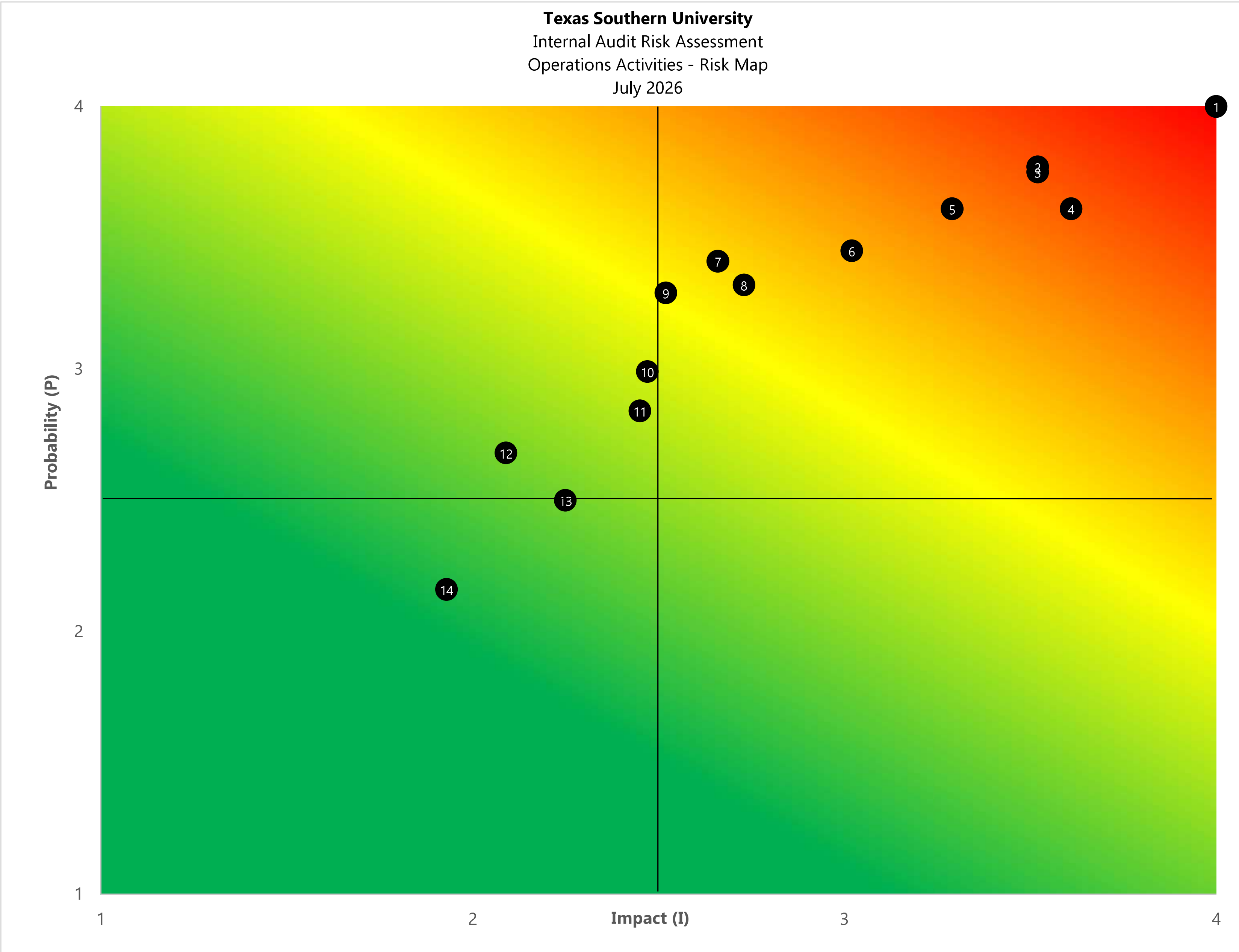
Texas Southern University

Internal Audit Risk Assessment

Instructional and Student Service and University-Wide Activites - Risk Map Legend

July 2026

Plot Number	Process Area	Activity Type	Matrix Position
1	Institutional Research and Reporting	Instructional and Student Service Activities	**High**
2	Financial Aid	Instructional and Student Service Activities	**High**
3	Accreditation Standards	Instructional and Student Service Activities	**High**
4	Admissions	Instructional and Student Service Activities	**High**
5	Registrar	Instructional and Student Service Activities	**High**
6	Athletics (Division I)	Instructional and Student Service Activities	**High**
7	Housing/Cafeteria Services	Instructional and Student Service Activities	**Moderate**
8	Student Life	Instructional and Student Service Activities	**Moderate**
9	Student Services - Academic	Instructional and Student Service Activities	**Moderate**
10	Student Services - Non-Academic	Instructional and Student Service Activities	**Moderate**
11	Academics and Curricular Activities	Instructional and Student Service Activities	**Low**
12	Online Learning	Instructional and Student Service Activities	**Low**
13	Strategy and Operations	University-Wide Activities	**Low**
14	Development	University-Wide Activities	**Low**
15	Governance	University-Wide Activities	**Low**



Texas Southern University
Internal Audit Risk Assessment
Operations Activities - Risk Map
July 2026
Probability (P)
Impact (I)
4
3
2
1
1
2
3
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1
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12
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14

Texas Southern University

Internal Audit Risk Assessment

Operations Activities Process Areas - Risk Map Legend

July 2026

Plot Number	Process Area	Activity Type	Matrix Position
1	Information Security	Operations Activities	High
2	Information Technology General Controls	Operations Activities	High
3	Disaster Recovery / Business Continuity Planning	Operations Activities	High
4	Campus Operations	Operations Activities	High
5	Law Enforcement and Security	Operations Activities	High
6	Environmental Health and Safety	Operations Activities	High
7	Communications and Marketing	Operations Activities	Moderate
8	Database Administration / ERP	Operations Activities	Moderate
9	Construction Management	Operations Activities	Moderate
10	Youth Protection	Operations Activities	Low
11	Grounds and Maintenance	Operations Activities	Low
12	Fleet Management	Operations Activities	Low
13	Facilities Rental	Operations Activities	Low
14	Application Selection / Development	Operations Activities	Low

Texas Southern University
3 Year Internal Audit Plan
Fiscal Year 2027

Audit Area	Risk Rating	Summary Procedures	Audit Focus
FY27 New Audits			
Information Security	**High**	Internal audit will include an evaluation of the processes and internal controls in place related to the University's Security Incident Response processes.	Internal Audit
Information Technology General Controls	**High**	Internal audit will include an evaluation of the processes and internal controls in place related to the University's Access Administration processes.	Internal Audit
Contract Administration	**High**	Internal audit will include an evaluation of the processes and internal controls in place related to the University's Contract Administration processes. Activities to be evaluated will include contract ownership, monitoring, and services evaluation.	Internal Audit
Public Funds Investment Act (PFIA)	**High**	Internal audit will include an evaluation of the University's compliance with the Public Funds Investment Act (PFIA). Activities to be evaluated will include investment policies, internal controls over investments, and investment reporting.	Biennial Requirement
Construction Management	**Moderate**	Internal audit will include an evaluation of the processes and internal controls in place related to the University's Construction Management processes. Activities to be evaluated will include construction administration, construction plan approval and contract, change management, and project reporting.	Internal Audit
Grant Management	**Moderate**	Internal audit will include an evaluation of the processes and internal controls in place related to the University's Grant Management processes. Activities to be evaluated will include grant administration, grant monitoring, grant funds reconciliaiton, and grant reporting and compliance. The audit will assess whether grant funds are appropriately administered, monitored, and expended in accordance with grant agreements, approved budgets, performance requirements, and applicable regulations to ensure the University achieves the objectives and commitments established in grant applications and award documents.	Internal Audit
FY27 Reoccuring Engagements			
Continuous Monitoring	N/A	Develop and conduct periodic monitoring over key controls.	Ongoing Monitoring
Purchasing	N/A	Conduct annual assessment over whether the institution has adopted the rules and policies required by TEC §51.9337.	Annual Requirement
Fraud, Waste and Abuse Investigations	N/A	Conduct investigations of fraud, waste, and abuse reports as well as monitoring of the Ethics Point hotline system.	Compliance
Internal Audit Follow Ups	N/A	Internal Audit will include follow-up procedures to verify that corrective action has been performed on the outstanding open findings.	Internal Audit Follow-Up
Special Projects	N/A	Assistance with special or other projects outside of those included in this plan.	Internal Audit
FY27 Annual Requirements			
Project Management	N/A	Track overall audit procedures, coordinate audit activities, risk committee participation, and report to management (bi-weekly status to President).	Project Management
Risk Assessment Update and IA Plan	N/A	Internal audit will facilitate a University-wide risk assessment refresh to update the strategic, multi-year internal audit plan.	Policy Compliance
Annual and Board Reporting	N/A	Prepare and submit required Annual Audit Report and quarterly reports of audit activities to the Audit Committee and Board.	Policy Compliance

Texas Southern University
3 Year Internal Audit Plan
Fiscal Year 2028

Audit Area	Risk Rating	Summary Procedures	Audit Focus
FY28 New Audits			
Disaster Recovery	**High**	Internal audit will include an evaluation of the processes and internal controls in place related to the University's Disaster Recovery processes. Activities to be evaluated will include governance and risk assessment, recovery planning and documentation, backup and reovery operations, recovery infrastrucure and execution readiness, and testing and maintenance.	Internal Audit
Campus Operations	**High**	Internal audit will include an evaluation of the processes and internal controls in place related to the University's Campus Operations processes. Activities to be evaluated will include campus management, room and space planning, custodial, staffing and scheduling, and room scheduling and set-up.	Internal Audit
Budget and Planning	**High**	Internal audit will include an evaluation of the processes and internal controls in place related to the University's Budget and Planning processes. Activities to be evaluated will include strategic planning and budget development, budget review, approval, and governance, budget execution and resource allocation, and budget monitoring and reporting.	Internal Audit
Environmental Health and Safety	**High**	Internal audit will include an evaluation of the processes and internal controls in place related to the University's Environmental Health and Safety processes. Activities to be evaluated will include EHS governance and regulatory compliance, safety training and awareness, incident management, lab safety, environmental and capus safety operations, and emergency preparedness.	Internal Audit
FY28 Reoccuring Engagements			
Continuous Monitoring	N/A	Develop and conduct periodic monitoring over key controls.	Ongoing Monitoring
Purchasing		Conduct annual assessment over whether the institution has adopted the rules and policies required by TEC §51.9337.	Annual Requirement
Information Security		Conduct limited procedures over user access.	Ongoing Monitoring
Fraud, Waste and Abuse Investigations		Conduct investigations of fraud, waste, and abuse reports as well as monitoring of the Ethics Point hotline system.	Compliance
Internal Audit Follow Ups		Internal Audit will include follow-up procedures to verify that corrective action has been performed on the outstanding open findings.	Internal Audit Follow-Up
Special Projects		Assistance with special or other projects outside of those included in this plan.	Internal Audit
FY28 Annual Requirements			
Project Management	N/A	Track overall audit procedures, coordinate audit activities, risk committee participation, and report to management (bi-weekly status to President).	Project Management
Risk Assessment Update and IA Plan		Internal audit will facilitate a University-wide risk assessment refresh to update the strategic, multi-year internal audit plan.	Policy Compliance
Annual and Board Reporting		Prepare and submit required Annual Audit Report and quarterly reports of audit activities to the Audit Committee and Board.	Policy Compliance

Texas Southern University
3 Year Internal Audit Plan
Fiscal Year 2029

Audit Area	Risk Rating	Summary Procedures	Audit Focus
FY29 New Audits			
Information Technology General Controls	**High**	Internal audit will include an evaluation of the processes and internal controls in place related to the University's Change Management processes.	Internal Audit
Law Enforcement and Security	**High**	Internal audit will include an evaluation of the processes and internal controls in place related to the University's Law Enforcement and Security processes. Activities to be evaluated will include campus police and security, emergency management and response services, physical security and access management, security monitoring and investigations, and TCLEOSE certification.	Internal Audit
Accreditation Standards	**High**	Internal audit will include an evaluation of the processes and internal controls in place related to the University's Accreditation Standards processes. Activities to be evaluated will include standards compliance, third party validation, program effectiveness and evaluation, academic outcome review, student assessments, and instruction program review (IPR).	Internal Audit
Athletics	**High**	Internal audit will include an evaluation of the processes and internal controls in place related to the University's Athletics processes. Activities to be evaluated will include NCAA regulations (D1), athletic scholarships, athletic games / events including ticket sales, NIL compliance, event safety, and student welfare safety (including travel).	Internal Audit
Public Funds Investment Act (PFIA)	**High**	Internal audit will include an evaluation of the University's compliance with the Public Funds Investment Act (PFIA). Activities to be evaluated will include investment policies, internal controls over investments, and investment reporting.	Biennial Requirement
FY29 Reoccuring Engagements			
Continuous Monitoring	N/A	Develop and conduct periodic monitoring over key controls.	Ongoing Monitoring
Purchasing		Conduct annual assessment over whether the institution has adopted the rules and policies required by TEC §51.9337.	Annual Requirement
Information Security		Conduct limited procedures over user access.	Ongoing Monitoring
Fraud, Waste and Abuse Investigations		Conduct investigations of fraud, waste, and abuse reports as well as monitoring of the Ethics Point hotline system.	Compliance
Internal Audit Follow Ups		Internal Audit will include follow-up procedures to verify that corrective action has been performed on the outstanding open findings.	Internal Audit Follow-Up
Special Projects		Assistance with special or other projects outside of those included in this plan.	Internal Audit
FY29 Annual Requirements			
Project Management	N/A	Track overall audit procedures, coordinate audit activities, risk committee participation, and report to management (bi-weekly status to President).	Project Management
Risk Assessment Update and IA Plan		Internal audit will facilitate a University-wide risk assessment refresh to update the strategic, multi-year internal audit plan.	Policy Compliance
Annual and Board Reporting		Prepare and submit required Annual Audit Report and quarterly reports of audit activities to the Audit Committee and Board.	Policy Compliance

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	2026 Risk Assessment												
Risk Factor	**Financial and Fraud Risk**		**Information Technology Risk**		**Students and Programs Risk**		**Human Capital and Operational Risk**		**Reputational Risk**		**Composite**		
SIGNIFICANT ACTIVITIES	**P**	**I**	**P**	**I**	**P**	**I**	**P**	**I**	**P**	**I**	**P**	**I**	**Total**
University-Wide Activities													
Strategy and Operations	2	3	3	3	3	3	2	2	3	3	**2.61**	**2.84**	**2.73**
Executive Office													
Academic Plan													
Administrative Plan													
Strategic Plan													
Campus Continuity at Off-Site Locations													
Governance	3	3	2	1	1	2	1	2	2	3	**1.87**	**2.32**	**2.10**
University Policies and Procedures Development and Approval													
Community Relations													
Board Relations and Elections													
Internal Audits, including Fraud and Ethics Hotline													
Legal Affairs (General Counsel)													
Development	2	3	2	2	2	3	2	2	4	4	**2.50**	**2.93**	**2.72**
TSU Foundation Relations													
Alumni Relations													
Donor Relations													
Fundraising Activities													
Instructional and Student Service Activities													
Financial Aid	3	4	3	4	4	4	3	3	4	3	**3.45**	**3.59**	**3.52**
Eligibility													
Award and Packaging													
Disbursement													
Return of Title IV													
Satisfactory Academic Progress (SAP)													
Tuition Waivers													
Admissions	2	3	3	3	4	3	3	3	4	4	**3.22**	**3.25**	**3.24**
Recruiting and Campus Events													
Enrollment Marketing													
Application Processing													
International Admissions													
Student Classification													
Residency Classification													

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	2026 Risk Assessment												
Risk Factor	**Financial and Fraud Risk**		**Information Technology Risk**		**Students and Programs Risk**		**Human Capital and Operational Risk**		**Reputational Risk**		**Composite**		
SIGNIFICANT ACTIVITIES	**P**	**I**	**P**	**I**	**P**	**I**	**P**	**I**	**P**	**I**	**P**	**I**	**Total**
Registrar	2	4	3	4	4	3	3	3	2	4	**2.72**	**3.64**	**3.18**
Student Records and Information													
Course Entry													
Registration and Enrollment													
Assessment of Transfer Credit													
Certified Rolls, Course Completion, and Student Standing													
Transcripting													
Graduation													
Student and Course Reporting													
Veterans													
Student Services - Academic	2	2	2	3	3	4	3	3	4	3	**2.86**	**2.97**	**2.92**
Academic Advising													
Student Assessments													
Tutoring													
Student Services - Non-Academic	2	2	2	3	3	4	3	3	4	3	**2.86**	**2.97**	**2.92**
Student Counseling													
Students with Disabilities													
Career Services: Placement and Recruitment													
Student Disciplinary Action													
Student Health Services													
Academics and Curricular Activities	2	3	3	3	3	4	2	2	3	3	**2.61**	**3.04**	**2.83**
Course Substitutions													
Curriculum Standards and Development													
Study Abroad Program													
Graduate Programs													
Internships													
Tutoring													
Online Learning	2	2	3	3	3	3	3	3	3	3	**2.77**	**2.77**	**2.77**
Undergraduate													
Graduate													
Online Testing/Integrity/Technology													
Accreditation Standards	3	3	3	3	3	3	3	3	4	4	**3.25**	**3.25**	**3.25**
Standards Compliance													
Third Party Validation													
Program Effectiveness and Evaluation													
Academic Outcome Review													
Student Assessments													
Instruction Program Review (IPR)													

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	Financial and Fraud Risk		Information Technology Risk		Students and Programs Risk		Human Capital and Operational Risk		Reputational Risk		Composite		
SIGNIFICANT ACTIVITIES	P	I	P	I	P	I	P	I	P	I	P	I	Total
Student Life	2	3	3	3	3	3	2	3	3	4	**2.61**	**3.25**	**2.93**
Social Clubs/Special Interest Groups													
Intramural Sports													
Campus Activities and Events													
New Student Orientation													
Childcare													
Student Recreation Center													
Student Leadership													
Housing/Cafeteria Services	3	3	2	2	3	4	3	3	3	3	**2.84**	**3.04**	**2.94**
Student Housing													
Food Services and Safety													
Institutional Research and Reporting	3	4	4	4	2	2	3	3	3	3	**2.96**	**3.19**	**3.08**
Enrollment Status Reporting													
Compliance Reporting													
Athletics (Division I)	3	2	3	2	4	4	3	2	4	4	**3.45**	**2.90**	**3.18**
NCAA Regulations (Including Alum, Monitoring)													
Athletic Scholarships													
Athletic Games/Events Including Ticket Sales													
NIL Compliance and Revenue Sharing													
Event Safety													
Student Welfare Safety (Including Travel)													
Operations Activities													
Communications and Marketing	2	3	3	4	2	3	2	3	4	4	**2.66**	**3.41**	**3.04**
Website Content													
Marketing													
Social Media													
Media Relations													
Advertising													
Public Relations													
Public Information Requests													
Construction Management	3	3	1	2	3	4	2	3	3	4	**2.52**	**3.29**	**2.91**
Master Development Plan													
Request for Proposals and Awards													
Construction Plan Approval and Contract													
Construction-in Progress Insurance													
Construction Warranties and Bonds													
Accounting for Construction Projects													
Construction Project Management													

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Risk Factor	2026 Risk Assessment												
	Financial and Fraud Risk		Information Technology Risk		Students and Programs Risk		Human Capital and Operational Risk		Reputational Risk		Composite		
SIGNIFICANT ACTIVITIES	P	I	P	I	P	I	P	I	P	I	P	I	Total
Disaster Recovery / Business Continuity Planning	3	4	4	4	4	4	4	4	3	3	3.52	3.75	3.64
Disaster Response													
Business Continuity													
Disaster Recovery													
Campus Operations	3	3	3	3	4	4	3	3	4	4	3.45	3.45	3.45
Campus Management													
Room and Space Planning													
Custodial													
Staffing and Scheduling													
Room Scheduling and Set-up													
Grounds and Maintenance	2	3	1	2	3	3	3	3	3	4	2.45	3.09	2.77
Facilities Maintenance													
Repairs													
Deferred Maintenance													
Grounds Maintenance													
Tools and Supplies													
Fleet Management	2	3	1	2	2	3	2	2	3	3	2.09	2.68	2.39
Fleet Asset Tracking													
Vehicle Insurance													
Airplane Maintenance													
Registration													
Maintenance													
Fuel Use Monitoring													
Facilities Rental	2	2	2	2	2	2	2	2	3	4	2.25	2.50	2.38
Performance Venues													
Events													
Facilities													
Insurance													
Youth Protection	1	1	1	2	3	4	3	4	4	4	2.47	2.99	2.73
Camps													
Off-Campus Events													
Minors on Campus													

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	2026 Risk Assessment												
Risk Factor	**Financial and Fraud Risk**		**Information Technology Risk**		**Students and Programs Risk**		**Human Capital and Operational Risk**		**Reputational Risk**		**Composite**		
SIGNIFICANT ACTIVITIES	**P**	**I**	**P**	**I**	**P**	**I**	**P**	**I**	**P**	**I**	**P**	**I**	**Total**
Environmental Health and Safety	2	3	2	2	3	4	4	4	4	4	**3.02**	**3.45**	**3.24**
OSHA Compliance													
ADA Compliance													
Research Lab Safety and Compliance													
EPA Compliance													
Health and Welfare Programs													
Law Enforcement and Security	3	3	2	3	4	4	3	4	4	4	**3.29**	**3.61**	**3.45**
Campus Police and Security													
Emergency Management and Response Services													
Physical Security													
Campus Carry													
TCLEOSE Certification													
Information Technology General Controls	3	3	4	4	4	4	4	4	3	4	**3.52**	**3.77**	**3.65**
Network Operations													
Help Desk													
Change Management													
Website Maintenance													
Intranet Content Management													
Monitoring Third Party Providers													
Student Self-Service Portals													
Application Selection / Development	1	2	3	2	2	2	2	3	2	2	**1.93**	**2.16**	**2.05**
Application Selection													
System Development Life Cycle													
Application Implementation													
Database Administration / ERP	2	3	4	4	2	3	3	4	3	4	**2.73**	**3.57**	**3.15**
Database Administration													
Application Management													
Enterprise Systems Administration (Ellucian Colleague)													
Software Licensing and Usage													
Monitoring Third Party Providers													
Information Security	4	4	4	4	4	4	4	4	4	4	**4.00**	**4.00**	**4.00**
Internal and External IT Security													
Logical Access													
Physical Access													
Compliance with PCI DSS													

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	2026 Risk Assessment												
Risk Factor	**Financial and Fraud Risk**		**Information Technology Risk**		**Students and Programs Risk**		**Human Capital and Operational Risk**		**Reputational Risk**		**Composite**		
SIGNIFICANT ACTIVITIES	**P**	**I**	**P**	**I**	**P**	**I**	**P**	**I**	**P**	**I**	**P**	**I**	**Total**
Administration Activities													
Purchasing	4	4	3	3	2	3	4	4	4	4	**3.44**	**3.64**	**3.54**
Purchase Orders													
Bidding Process and Award													
Interlocal and Cooperative Agreement Purchasing													
Contract Negotiation and Approval													
Vendor Management - Selection													
Vendor Acceptance and Set-up													
Accounts Payable and Disbursements	4	4	3	3	1	2	3	3	4	4	**3.08**	**3.28**	**3.18**
Vendor Invoice Review, Approval and Recording													
Vendor Payments													
Texas Prompt Payment Act Compliance													
Travel and Expense Reimbursement													
Independent Contractors													
Purchasing Cards	3	4	2	3	2	2	3	3	4	4	**2.89**	**3.28**	**3.09**
P-Cards													
Travel Cards													
One Cards													
Fuel Cards													
Inventory Control	3	2	3	3	1	2	3	3	2	3	**2.35**	**2.57**	**2.46**
Inventory Receipt/Tracking/Distribution													
Physical Inventory													
Supplies													
Warehouse													
Surplus Property													
Bursar	3	1	3	3	4	4	3	2	4	4	**3.45**	**2.83**	**3.14**
Daily Receipts and Deposits													
Credit Card Receipts and Processing													
Cash Handling Oversight													
Student Accounting													
Daily POS Reconciliation													
Assessment of Charges and Discounts													
Funding and Refunding													
Accounts Receivable and Collections													

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Risk Factor	2026 Risk Assessment: Financial and Fraud Risk		Information Technology Risk		Students and Programs Risk		Human Capital and Operational Risk		Reputational Risk		Composite		
SIGNIFICANT ACTIVITIES	P	I	P	I	P	I	P	I	P	I	P	I	Total
Cash Management	4	4	4	4	1	1	3	2	4	4	**3.24**	**3.08**	**3.16**
Incoming / Outgoing Wire Processing													
Bank Reconciliation													
Cash Forecasting													
Student Club Accounts Monitoring													
Revenue	3	3	4	4	2	2	3	2	4	4	**3.21**	**3.05**	**3.13**
Tuition and Fees Revenue													
Agency Funds													
Grant Revenues													
Auxiliary Revenue													
Investments	4	4	2	4	2	2	3	2	4	4	**3.12**	**3.28**	**3.20**
Selection and Purchase Process													
Endowment Investments													
Public Funds Investment Act													
Fair Value Methods													
Investment Performance Monitoring													
Human Resource Administration	2	3	3	4	2	2	3	4	3	4	**2.57**	**3.37**	**2.97**
Recruiting/Selection Process													
New Hire and Termination Process													
Employee Complaints													
Employee Setup and Changes													
Position Control Monitoring and Maintenance													
Pay Rate Authorization and Stipends													
Job Classification and Compensation													
Employee Policies and Procedures													
Training and Development													
Employee Performance Review													
Payroll	3	4	2	4	2	2	2	3	2	4	**2.23**	**3.44**	**2.84**
Timekeeping and Approval													
Payroll Process													
Compensated Absences													
Payroll Taxes													
Compliance Reporting													
Voluntary/Involuntary Deductions													
Timekeeping System													

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Risk Factor	2026 Risk Assessment												
	Financial and Fraud Risk		Information Technology Risk		Students and Programs Risk		Human Capital and Operational Risk		Reputational Risk		Composite		
SIGNIFICANT ACTIVITIES	P	I	P	I	P	I	P	I	P	I	P	I	Total
Benefits Administration	2	1	2	2	1	2	1	2	2	3	**1.64**	**2.02**	**1.83**
Benefit Selection Benefit Processing Retirement / Pension Administration (TRS/ERS/ORP) Other Fringe Benefits													
Capital Assets	3	3	3	3	1	2	3	3	3	4	**2.60**	**3.05**	**2.83**
Capital Assets - Capitalization Procedures Controlled Assets Property and Equipment Vehicles Real Estate/Land Purchases Determination of Depreciation Expense Physical Inventory of Fixed Assets													
Debt and Other Liabilities	2	2	1	1	1	1	3	3	4	4	**2.30**	**2.30**	**2.30**
Debt and Debt Covenants Pension Retirement Obligations													
Bond Issuance	2	2	1	1	1	1	3	3	4	4	**2.30**	**2.30**	**2.30**
Determination and Issuance Proceeds Usage Tracking and Reporting													
Budget and Planning	4	4	2	3	3	3	3	3	4	4	**3.32**	**3.48**	**3.40**
Budgeting and Planning Process Forecasting Capital Expenditures Budget Budget Monitoring													
Financial Close	4	4	2	3	1	2	3	3	4	4	**2.92**	**3.28**	**3.10**
Period End Closing Process Net Assets - Overall GASB / FASB Compliance Financial Statement Preparation Grant Accounting Sales Tax Compliance													

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Risk Factor	Financial and Fraud Risk		Information Technology Risk		Students and Programs Risk		Human Capital and Operational Risk		Reputational Risk		Composite		
	2026 Risk Assessment												
SIGNIFICANT ACTIVITIES	P	I	P	I	P	I	P	I	P	I	P	I	Total
Reporting	4	3	2	3	1	3	3	3	4	3	2.92	3.00	2.96
Financial Reporting													
Management Reporting													
Board Reporting													
State and Local Reporting													
Federal Reporting													
Grant Management	3	4	2	3	3	3	2	3	3	3	2.68	3.23	2.96
Grant Administration													
Grant Research and TRIO													
Grant Development													
Institutional Review Board													
Grant RFP Issuance and Award													
Grant Reporting and Compliance Process													
Contract Administration	4	4	3	3	2	3	4	4	4	4	3.44	3.64	3.54
Contract Compliance													
MOU Management													
Contract Management, including Bookstore, Food Service, Janitorial, and Vending													
Professional Services													
Risk Management and Asset Protection	3	3	3	3	3	3	3	3	3	3	3.00	3.00	3.00
General Liability Insurance													
Workers Compensation Insurance													
Property Insurance													
Student Insurance													
Auto Insurance													
Cyber Insurance													
Flight Insurance													