TEXAS SOUTHERN UNIVERSITY
BOARD OF REGENTS AGENDA

COMMITTEE: Audit and Compliance

ITEM: Request Approval of Revisions to the Texas Southern University Internal Audit Charter to Align with the Institute of Internal Auditors' Global Internal Audit Standards and Generally Accepted Government Auditing Standards (GAGAS)

DATE PREVIOUSLY SUBMITTED: 07/18/26

SUMMARY:

The Office of Internal Audit requests Board of Regents approval of revisions to the University's Internal Audit Charter to strengthen alignment with applicable professional auditing standards. The proposed revisions clarify auditor independence, professional responsibilities, quality assurance requirements, and the external quality assessment and peer-review cycle, establishing a three-year review frequency. The revisions are intended to support conformance with the Institute of Internal Auditors' Global Internal Audit Standards and, where applicable, Generally Accepted Government Auditing Standards (GAGAS).

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

FISCAL IMPACT: No Fiscal Impact

SUPPORTING DOCUMENTATION:

Internal Audit Charter Redlined and Final Version

RELATED BOARD BYLAW, POLICY AND/OR MAPP:

MAPP Policy: 09.01.01- Internal Audit

ACTION REQUESTED: The Administration recommends approval of this item.

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

10/23/2026

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 — 10/23/2026

CHIEF FINANCIAL OFFICER — **DATE**

James Crawford (Oct 23, 2026 20:47:22 CDT) — 10/23/2026

PRESIDENT — **DATE**