TEXAS SOUTHERN UNIVERSITY
BOARD OF REGENTS AGENDA

COMMITTEE: Audit and Compliance

ITEM: Internal Audit Report on Purchasing Cards (P-Card), Travel Cards (T-Card), and One Cards

DATE PREVIOUSLY SUBMITTED: N/A

SUMMARY:

The Office of Internal Audit conducted a review of Texas Southern University's Purchasing Card (P-Card), Travel Card (T-Card), and One Card programs to evaluate the adequacy and effectiveness of internal controls, compliance with University policies and procedures, and oversight of cardholder activities and expenditures.

The review identified seven findings and two observations involving opportunities to strengthen internal controls, including timely card cancellation, transaction monitoring, expenditure reconciliation, documentation retention, compliance reporting, and adherence to travel administration requirements.

Internal Audit provided recommendations to strengthen accountability, improve monitoring and compliance, and reduce financial and operational risks. Management will be responsible for implementing corrective actions.

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

FISCAL IMPACT: No Fiscal Impact

SUPPORTING DOCUMENTATION:

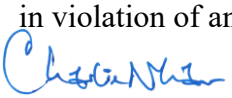
Internal Audit Report - Purchasing Card (P-Card), Travel Card (T-Card), and One Cards

RELATED BOARD BYLAW, POLICY AND/OR MAPP:

MAPP Policy: 03.02.01- Purchasing Guidelines
MAPP Policy: 03.02.09- Procurement Card
MAPP Policy: 03.02.12- Individual Travel Card
MAPP Policy: 03.02.13- Departmental and Multi User Travel Card
MAPP Policy: 03.02.14- Centrally Billed Travel Cards
MAPP Policy: 03.02.15- Travel Card

ACTION REQUESTED: Information

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

10/26/2026

DATE

TEXAS SOUTHERN UNIVERSITY
BOARD OF REGENTS AGENDA

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

10/26/2026

CHIEF FINANCIAL OFFICER | **DATE**

James Crawford (Oct 26, 2026 21:49:47 CDT)

10/26/2026

PRESIDENT | **DATE**