Texas Southern University

Internal Audit Report over Remediation of Information Technology Findings from Texas State Auditor's Office

Audit Report

July 8, 2026

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Board of Regents
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This report presents the results of the internal audit procedures performed for Texas Southern University (TSU or the University) during the period May 11, 2026, through June 30, 2026, relating to certain Information Technology findings of the 2025 Texas State Auditor's Office (SAO) Audit over Financial Processes.

The objective of the internal audit was to validate that adequate corrective action has been taken to remediate two findings over information technology reported in the SAO audit report.

To accomplish this objective, we conducted interviews and walkthroughs with personnel responsible for technology governance within the Office of General Counsel (OGC) and logical access management processes within the Office of Information Technology (OIT). We also reviewed documentation and performed specific testing procedures to validate actions taken. The procedures were conducted remotely and were completed in June 2026.

The following report summarizes the technology findings identified, risks to the organization, recommendations for improvement and management's responses.

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Austin, Texas
July 8, 2026

Texas Southern University

Internal Audit Report over Remediation of Information Technology Findings from Texas State Auditor's Office Audit Report

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Background

The Texas State Auditor's Office performed an audit over procurement activities, asset management function and an assessment of financial reporting processes at Texas Southern University in 2025. The objective of the SAO audit was to determine whether Texas Southern University has processes and related controls to ensure that it administers financial transactions in accordance with applicable requirements. The scope of the audit included a review of significant internal controls related to the University's procurement, asset management, and financial reporting processes. As part of its audit, the SAO reviewed certain information technology policies and processes.

The SAO audit report identified findings related to the information technology policies and processes reviewed. Weaver was engaged to evaluate TSU's remediation efforts related to two technology-related findings which were identified by TSU as remediated. The two findings focused on approval of information technology policies and the appropriateness of user access within the Banner ERP, TSU's financial system of records. Our audit focused on remediation efforts implemented by the Office of General Counsel (OGC) and the Office of Information Technology (OIT).

OGC provides legal advice, reviews contracts and policies, and ensures the University complies with applicable laws and regulations. OIT supports and secures the University's technology environment, managing systems, networks, data, and user services to enable teaching, research, and administration.

Procedures Scope and Objective

This audit focused on procedures over the remediation efforts taken by University management to address certain technology findings from the 2025 SAO audit report identified as remediated by the University. Our procedures were designed to validate remediation were performed to address two technology findings reported by the SAO as:

- The University did not review and update its information technology policies as required.
- The University did not effectively restrict user access to Banner for nine of the 303 users.

Our procedures included interviewing key personnel within OGC and OIT to gain an understanding of the current processes in place, reviewing existing documentation, performing walkthroughs, and evaluating internal controls over technology governance and user management processes. We evaluated the policies, procedures, and processes in their current state. Our coverage period was from May 11, 2026, through June 30, 2026.

The objective of this internal audit was to validate that adequate corrective action has been taken to remediate two technology-related findings identified in the SAO audit on financial processes issued in December 2025.

Texas Southern University

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Executive Summary

Through our interviews, review of documentation and testing, we determined that the two findings identified in the SAO's 2025 report have been remediated.

A summary of our results is provided in the table below.

SCOPE AREA	RESULT
Objective: Validate that adequate corrective action has been taken to remediate two technology-related findings identified in the SAO audit on financial processes issued in December 2025.	We identified that the procedures implemented by management addressed two findings from the SAO audit: - Information Technology (IT) policies were formally approved by management and executive leadership within the past twelve months. - Nine individuals identified as having inappropriate access to Banner Financial by the SAO no longer had access to Banner Financial.

Conclusion

Based on our evaluation, TSU has remediated two information technology-related findings from the SAO audit.

Detailed Procedures Performed

Detailed Procedures Performed

Our procedures included interviewing key personnel within the University to gain an understanding of the corrective actions taken to address the two SAO information technology-related findings, as well as examining supporting documentation and performing testing to validate those corrective actions. We evaluated each process in their current state.

Objective: Validate Remediation

Validate that adequate corrective action has been taken to remediate the two technology-related findings identified in the SAO audit on financial processes issued in December 2025.

Financial Process SAO Audit Finding 1: The University did not review and update its policies and procedures as required.

Procedures Performed: We gained an understanding of TSU's IT policy governance process through interviews with Office of General Counsel personnel and by reviewing relevant documentation over approval of IT policies. The University's President delegated the policy approval authority to the Senior Vice President and Chief Administration Officer (CAO). We inspected the Manual of Administrative Policies and Procedures (MAPPs) publicly available on the TSU website and determined 29 technology-related policies were in place. We obtained evidence of policy approval and concluded the 29 policies were approved within the past twelve months by the Senior Vice President and CAO, in accordance with annual requirements over technology policy approval mandated by Texas Administrative Code Chapter 202.

Result: Remediated

Financial Process SAO Audit Finding 2: The University did not effectively restrict user access to Banner for 9 of 303 users.

Procedures Performed: We reviewed Banner access configuration records for the nine users identified by the SAO as having inappropriate access to Banner Financial and concluded the nine users did not have access to Banner Financial during the performance of our remediation testing procedures.

Result: Remediated