

**TEXAS SOUTHERN UNIVERSITY  
BOARD OF REGENTS AGENDA**

**COMMITTEE:** Audit & Compliance

**ITEM:** Request Approval of the Updated Fiscal Year 2026 Internal Audit Plan

**DATE PREVIOUSLY SUBMITTED:** February 2026

**SUMMARY:**

In the February 2026 Board Meeting, the fiscal year 2026 internal audit plan was revised to address current conditions identified by University administration. This update includes the addition of an Invoice Prompt Payment internal audit to address management concerns related to current conditions, as well as the inclusion of a special projects line item to allow flexibility for future internal audits and projects requested by University administration.

Additionally, the Purchasing Cards is presented as a discreetly separate audit from the Procurement audit. While it was included in the initial planned scope of Procurement, we anticipate issuing two separate reports. Therefore, we are presenting it in the plan as a separate report.

Once approved by the Audit Committee and the Board, the revised plan will be submitted to the State Auditor's Office in compliance with the requirements of the Texas Internal Audit Act.

**SUPPORTING**

**DOCUMENTATION:** FY2026 Revised Internal Audit Plan

**FISCAL IMPACT:** NTE: Previously Approved  
University FOAP: 0001-11200-7253-30677 (State Appropriated Funds)

**ACTION REQUESTED:** Administration recommends approval of this item

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



GENERAL COUNSEL

04/01/2026

DATE

**Fiscal Certification:** This fiscal note shown above details the true and actual positive or negative fiscal effect that implementation of this proposal will achieve.



John Pittman (Apr 1, 2026 11:52:20 CDT)

INTERIM CHIEF FINANCIAL OFFICER

04/01/2026

DATE



PRESIDENT

04/07/2026

DATE