

**TEXAS SOUTHERN UNIVERSITY
BOARD OF REGENTS AGENDA**

COMMITTEE: Audit & Compliance

ITEM: Request Approval for Updated FY2026 Internal Audit Plan

DATE PREVIOUSLY SUBMITTED: October 2025

SUMMARY:

Internal audit plan for fiscal year 2026, revised to address the current conditions identified by State Auditor's report. The revised internal audit plan allows the internal audit function to be responsive to the risks and assist University administration in ensuring corrective action implemented to remediate the issues identified by the State Auditor are effectively operating.

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

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.

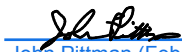


GENERAL COUNSEL

02/11/2026

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 (Feb 11, 2026 07:46:39 CST)

INTERIM CHIEF FINANCIAL OFFICER

02/11/2026

DATE



PRESIDENT

02/12/2026

DATE