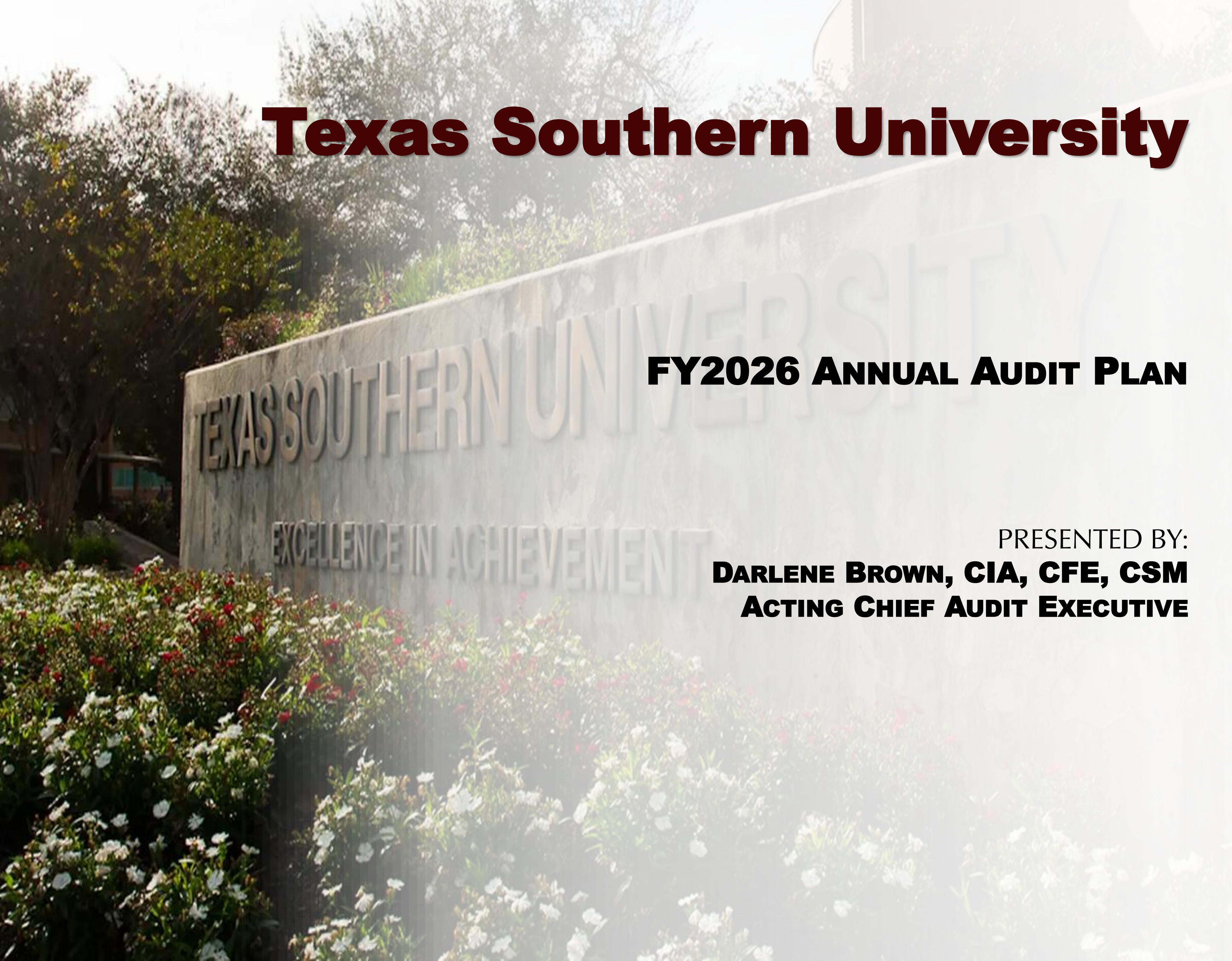


Texas Southern University

FY2026 Annual Audit Plan

PRESENTED BY:
Darlene Brown, CIA, CFE, CSM
Acting Chief Audit Executive

Contents

- FY2026 Internal Audit Plan
- Risk Heat Map

Proposed FY2026 Audit Plan

Audit	Risk Ranking	Risk Registry Category
Emergency Preparedness and Response	High	• Compliance • Health & Safety • Operational • Reputational • Strategic
Process Review Confirmations	High	• Operational • Financial • Compliance
On Campus Programs for Minors	High	• Health & Safety • Compliance • Reputational
Reported or Suspected Fraud, Waste, Abuse Investigations, Special Requests, and Budget Monitoring	High	• Financial • Operational • Reputational
Risk Management Insurance Programs	High	• Financial
Quarterly Network Access Testing (Cyber Protection Program Component)	High	• Operational • Cyber

This proposed Annual Internal Audit Plan is subject to revision throughout the year as needed. This proposed Annual Internal Audit Plan and required internal audit function activities are estimated to require 2,711 hours to complete.

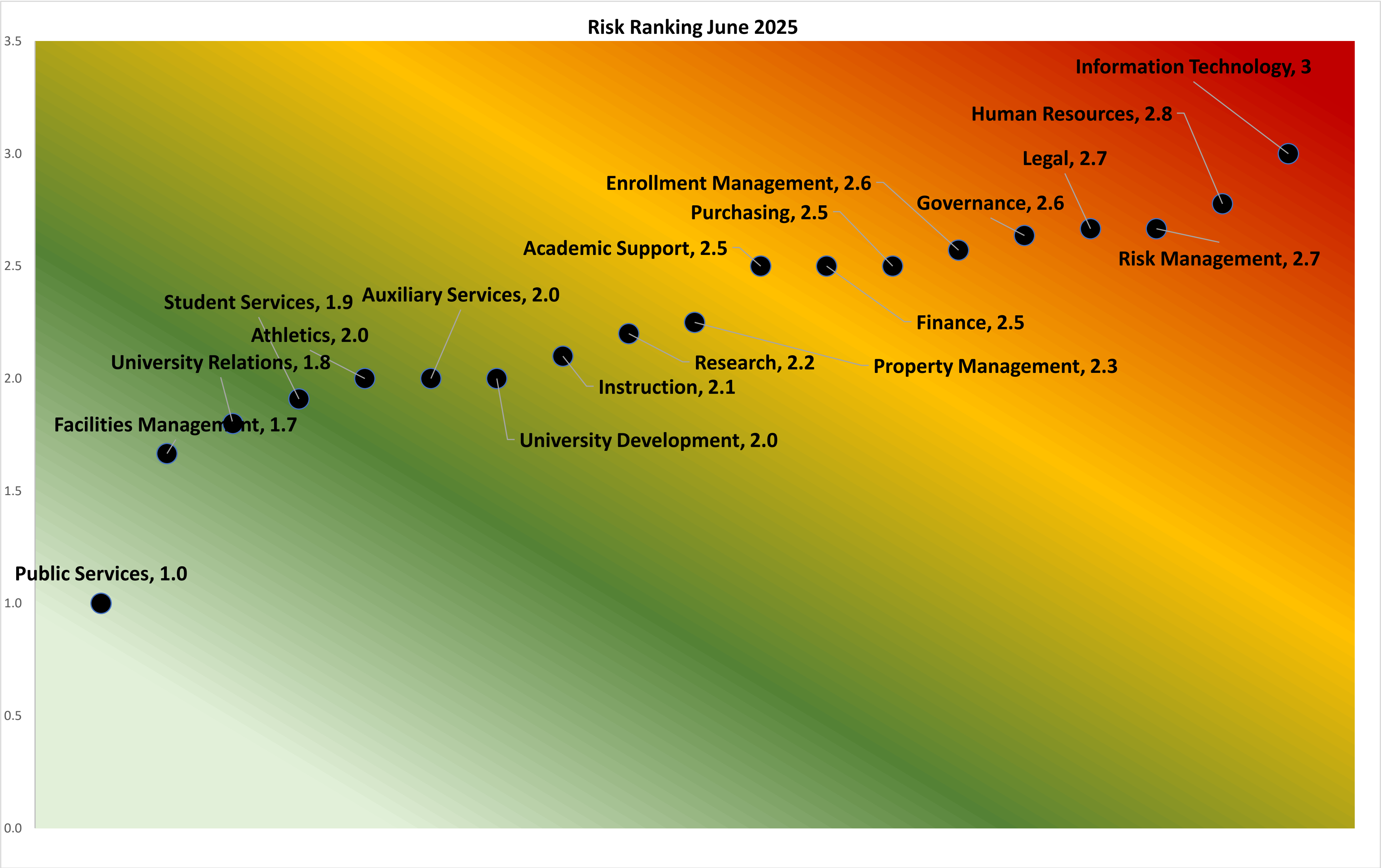
Internal Audit Practice Adjustment

Internal Audit will enhance our services by working with management to develop detailed management action plans for remediating root causes of internal control weaknesses, non-compliance, or business process inefficiencies identified in audits.

We will also work with management to facilitate management action plan implementation, monitoring, and reporting.

We recognize that this will require more audit resources and have incorporated this into our proposed FY26 Annual Audit Plan.

We will closely monitor the outcomes of this approach to determine if adjustments are needed, or if this produces the improvements anticipated.



Risk Ranking June 2025
3.5
3.0
2.5
2.0
1.5
1.0
0.5
0.0
Information Technology, 3
Human Resources, 2.8
Legal, 2.7
Enrollment Management, 2.6
Governance, 2.6
Purchasing, 2.5
Academic Support, 2.5
Risk Management, 2.7
Student Services, 1.9
Auxiliary Services, 2.0
Finance, 2.5
Athletics, 2.0
University Relations, 1.8
Research, 2.2
Property Management, 2.3
Instruction, 2.1
Facilities Management, 1.7
University Development, 2.0
Public Services, 1.0