System Internal Audit Department

Fiscal Year 2025 Audit Plan

(Includes potential audits for FY 2026 and FY 2027)
The following are planned audits for the fiscal year 2025 audit plan. The list also includes potential audits for fiscal years 2026 and 2027 that will be formally approved in subsequent years’ audit plans.

A&M SYSTEM OFFICES

FY 2025
Private Developments

FY 2026 (Potential Audits)
Available University Fund Reporting
Aviation
Cash and Investments
Environment Safety and Security
High Risk Global Engagements and International Collaborations Compliance
Title IX

FY 2027 (Potential Audits)
Information Technology
Research Compliance
Texas A&M Innovation

TEXAS A&M UNIVERSITY

FY 2025
Animal Care and Use
Anatomical Gift Program – School of Dentistry
Centers and Institutes
College of Arts & Sciences – Information Technology
Corps of Cadets
Information Technology Governance Practices
Student Organizations and Activities
Texas A&M University at Galveston – Information Technology
Veterinary Medical Teaching Hospital

FY 2026 (Potential Audits)
Accounts Receivable
Contract Administration
Human Research Protection Program
Mays Business School – Information Technology
Memorial Student Center and University Center
School of Engineering Medicine – Information Technology
School of Performance, Visualization, and Fine Arts – Information Technology
FY 2027 (Potential Audits)
  Athletics
  College of Agriculture and Life Sciences – Information Technology
  College of Engineering – Information Technology
  Division of Marketing and Communication – Information Technology
  School of Veterinary Medicine and Biomedical Sciences – Information Technology
  Service Department Rates
  Student Receivables

PRAIRIE VIEW A&M UNIVERSITY

FY 2025
  Research Administration

FY 2026 (Potential Audits)
  Contract Administration
  Financial Management Services
  Housing
  Programs for Minors

FY 2027 (Potential Audits)
  Health and Safety
  NCAA Compliance
  Student Information System

TARLETON STATE UNIVERSITY

FY 2025
  Financial Management Services
  Information Technology

FY 2026 (Potential Audits)
  Housing
  Research Administration

FY 2027 (Potential Audits)
  Athletics
  Contract Administration

TEXAS A&M INTERNATIONAL UNIVERSITY

FY 2025
  Programs for Minors
FY 2026 (Potential Audits)
   Athletics
   Facilities Development Reporting to the Texas Higher Education Coordinating Board *
   Financial Management Services
   Health and Safety

FY 2027 (Potential Audits)
   Contract Administration
   Housing
   Student Information System

TEXAS A&M UNIVERSITY–CENTRAL TEXAS

FY 2025
   No planned audits

FY 2026 (Potential Audit)
   Tuition and Fees

FY 2027 (Potential Audits)
   Facilities Development Reporting to the Texas Higher Education Coordinating Board *
   Student Information System

TEXAS A&M UNIVERSITY–COMMERCE

FY 2025
   Facilities Development Reporting to the Texas Higher Education Coordinating Board *
   Health & Safety

FY 2026 (Potential Audits)
   Housing
   Information Technology

FY 2027 (Potential Audits)
   Athletics
   NCAA Compliance

TEXAS A&M UNIVERSITY–CORPUS CHRISTI

FY 2025
   Athletics
   Facilities Development Reporting to the Texas Higher Education Coordinating Board *
FY 2026 (Potential Audits)
   Health and Safety
   Housing
   Research Administration

FY 2027 (Potential Audits)
   Contract Administration
   Financial Management Services
   NCAA Compliance

TEXAS A&M UNIVERSITY–KINGSVILLE

FY 2025
   Information Technology

FY 2026 (Potential Audits)
   Athletics
   Facilities Development Reporting to the Texas Higher Education Coordinating Board *
   Health and Safety

FY 2027 (Potential Audit)
   NCAA Compliance

TEXAS A&M UNIVERSITY–SAN ANTONIO

FY 2025
   Financial Management Services

FY 2026 (Potential Audits)
   Contract Administration
   Facilities Development Reporting to the Texas Higher Education Coordinating Board *
   Housing

FY 2027 (Potential Audits)
   Athletics
   Student Information System

TEXAS A&M UNIVERSITY–TEXARKANA

FY 2025
   Auxiliary Services
   Facilities Development Reporting to the Texas Higher Education Coordinating Board *

FY 2026 (Potential Audit)
   Contract Administration
FY 2027 (Potential Audit)
  Programs for Minors

WEST TEXAS A&M UNIVERSITY

FY 2025
  Auxiliary Services
  Facilities Development Reporting to the Texas Higher Education Coordinating Board *

FY 2026 (Potential Audits)
  Information Technology
  Payroll

FY 2027 (Potential Audit)
  Tuition and Fees

TEXAS A&M AGRILIFE RESEARCH

FY 2025
  Contract Administration

FY 2026 (Potential Audits)
  Payroll
  Transportation and Fleet

FY 2027 (Potential Audits)
  Animal Care and Use – Outside of Brazos County
  Health and Safety

TEXAS A&M AGRILIFE EXTENSION

FY 2025
  Contract Administration

FY 2026 (Potential Audits)
  Payroll
  Transportation and Fleet

FY 2027 (Potential Audit)
  Health and Safety

TEXAS A&M ENGINEERING EXPERIMENT STATION

FY 2025
  Centers and Institutes
  Financial Management Services
FY 2026 (Potential Audit)
  Information Technology

FY 2027 (Potential Audit)
  Export Controls

TEXAS A&M ENGINEERING EXTENSION SERVICE

FY 2025
  Export Controls

FY 2026 (Potential Audits)
  Contract Administration
  Health and Safety
  Learning Management and Student System
  Training and Training Support

FY 2027 (Potential Audits)
  Financial Management Services
  Sponsored Programs

TEXAS A&M FOREST SERVICE

FY 2025
  Contract Administration

FY 2026 (Potential Audits)
  Payroll
  Sponsored Programs

FY 2027 (Potential Audit)
  Transportation and Fleet

TEXAS A&M TRANSPORTATION INSTITUTE

FY 2025
  Information Technology

FY 2026 (Potential Audits)
  Export Controls
  Financial Management Services

FY 2027 (Potential Audit)
  Health and Safety
TEXAS A&M VETERINARY MEDICAL DIAGNOSTIC LABORATORY

FY 2025
  Contract Administration

FY 2026 (Potential Audit)
  Payroll

FY 2027 (Potential Audit)
  Health and Safety

TEXAS DIVISION OF EMERGENCY MANAGEMENT

FY 2025
  No planned audits

FY 2026 (Potential Audits)
  Export Controls
  Information Technology

FY 2027 (Potential Audits)
  Contract Administration
  Health and Safety

* These audits will be performed to fulfill requirements of the Texas Higher Education Coordinating Board’s (THECB) Facility Audit Protocol for the members selected by THECB for facilities audits in the respective fiscal years.
The purpose of the audit plan is to outline audits and other activities the System Internal Audit Department will conduct during fiscal year 2025. The plan is developed to satisfy responsibilities established by the Board of Regents Bylaws, System Policy 10.01, Internal Auditing, Texas Government Code Section 2102.008, and applicable auditing standards. Deliverables for planned audits may include audit reports, technical assistance, data analysis, and other written and oral communications. The chief auditor is authorized to make changes to the plan to address changes in identified risks. The Committee on Audit and the chancellor will be notified of any significant additions, deletions, or other changes to the FY 2025 audits listed in this plan.

As part of the annual audit planning process, the System Internal Audit Department also identified potential audits for FY 2026 and FY 2027 working with A&M System and system member executive management. Changes to the list of potential audits for FY 2026 and FY 2027 will be communicated during the annual audit planning process in subsequent years.

The specific scope of each audit will be determined once the audit team has completed the planning process for the audit. This process includes consideration of the governance, risk management, and control processes that provide reasonable assurance that:

- Risks relating to the achievement of the system’s strategic objectives are appropriately identified and managed.

- The actions of the system’s officers, directors, employees, and contractors are in compliance with the system’s policies, procedures, and applicable laws, regulations, and governance standards.

- The results of operations or programs are consistent with established goals and objectives.

- Operations or programs are being carried out effectively and efficiently.

- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact the system.

- Information and the means used to identify, measure, analyze, classify, and report such information are reliable and have integrity.

- Resources and assets are acquired economically, used efficiently, and protected adequately.