



THE TEXAS A&M UNIVERSITY SYSTEM

System Internal Audit Department

Fiscal Year 2025 Audit Plan

(Includes potential audits for FY 2026 and FY 2027)



**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



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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



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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 *



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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



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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



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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



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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.



System Internal Audit Department
Fiscal Year 2025 Audit Plan
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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.