



TEXAS SOUTHERN UNIVERSITY

Office of Internal Audit

Annual Internal Audit Plan

FISCAL YEAR 2027



TEXAS SOUTHERN UNIVERSITY

Office of Internal Audit

About the FY 2027 Internal Audit Plan

The Fiscal Year 2027 Internal Audit Plan identifies the assurance, compliance, monitoring, investigative, follow-up, and administrative activities planned by Texas Southern University's Office of Internal Audit for the fiscal year. Internal Audit developed this risk-based audit plan with consideration of prior internal audit work, emerging risks, and alignment with University strategic initiatives.

Internal Audit designed the plan to focus our resources on areas where independent review can strengthen governance, risk management, compliance, and internal controls. Internal Audit may adjust audit scope and timing during the year as risks, regulatory requirements, University priorities, or available resources change.

The plan is designed to remain responsive throughout the fiscal year as university risks and priorities evolve.



FY 2027 Internal Audit Plan

Audit Area	Risk Rating	Audit Focus
FY 2027 New Audits		
Information Security	High	Internal Audit
Information Technology Services	High	Internal Audit
Contract Administration	High	Internal Audit
Public Funds Investment Act (PFIA)	High	Biennial Requirement
Construction Management	Moderate	Internal Audit
Grant Management	Moderate	Internal Audit
SB 17	N/A	Internal Audit
HB 127	N/A	Internal Audit
Recurring Engagements		
Continuous Monitoring	N/A	Ongoing Monitoring
Purchasing	N/A	Annual Requirement
Fraud, Waste and Abuse Investigations	N/A	Compliance
Internal Audit Follow Ups	N/A	Internal Audit Follow-Up
Annual Requirements		
Project Management	N/A	Project Management
Risk Assessment Update and IA Plan	N/A	Policy Compliance
Annual and Board Reporting	N/A	Policy Compliance

The risk assessment process utilized to prepare the internal audit plan included considerations for information technology risks in alignment with the requirements of Title 1, Texas Administrative Code, Chapter 202. Additionally, the audit plan includes planned procedures for ensuring compliance with contract processes and controls, as required by Texas Government Code, Section 2102.005(b). The development of the audit plan also included consideration of audits of benefits proportionality. Audits of benefits proportionality have been performed in FY 2025. Therefore, they were not included in the FY2027 audit plan.

