The Texas A&M University System Internal Audit Department

Monthly Audit Report
October 21, 2026

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East Texas A&M University: Information Technology
The overall objective of this audit was to determine if internal controls over information technology are in place to ensure the confidentiality, integrity, and availability of information resources.

This report is excepted from public disclosure per Chapter 552.139 of the Texas Government Code.

The Texas A&M University System: Emergency Notification Systems
The overall objective of this audit was to determine if internal controls over emergency notification systems in The Texas A&M University System are operating as intended and in compliance with applicable laws and policies.

This report is excepted from public disclosure per Chapter 51.971 of the Texas Education Code.

Texas A&M University: Accounts Receivable
The overall objective of this audit was to determine whether internal controls over accounts receivable at Texas A&M University are operating as intended and in compliance with applicable laws and policies.

This report is excepted from public disclosure per Chapter 552.139 of the Texas Government Code.

Texas A&M University: Accounts Receivable
The overall objective of this audit was to determine whether internal controls over accounts receivable at Texas A&M University are operating as intended and in compliance with applicable laws and policies.

This report is excepted from public disclosure per Chapter 51.971 of the Texas Education Code.

The Texas A&M University System:
High Risk Global Engagements and International Collaborations Compliance

Overall Conclusion

The Texas A&M University System and its members have established a control environment as required by A&M System Regulation 15.05.04, *High Risk Global Engagements and High Risk International Collaborations*. Members have developed supporting rules, review and approval processes for engagement and collaboration requests, procedures for communicating review results and any mitigating measures, and have assigned monitoring responsibilities.

The regulation establishes controls and oversight for high risk global engagements and international collaborations to protect research and educational activities, support compliance, and mitigate research security and foreign influence risks. It prohibits certain activities involving specified foreign affiliations, sets member requirements, and requires System approval before activities begin. Approval may include mitigating measures such as limiting scope, collaborators, or activities; notifying state or federal agencies; or requiring training.

Activity levels varied among members during the audit period. From March 2025 to February 2026, seventeen members had 25 or fewer requests, two members had 26 to 100 requests, and two members had more than 220 requests.

Summary Table

Audit Areas	Controls Assessment
Member Rules	Effective – No Observations
Member Review Processes	Effective – No Observations
Member Monitoring	Effective – No Observations

Basis of Audit

Objective, Scope, & Methodology

The overall objective of this audit was to determine whether select internal controls over high risk global engagements and international collaborations within The Texas A&M University System are operating as intended and in compliance with applicable laws and policies.

The audit focused on the following areas:

- Member rules
- Member review processes
- Member monitoring

The audit period was primarily March 1, 2025 to February 2026. Fieldwork was conducted from April 2026 to August 2026.

Our audit methodology included gaining an understanding of processes in place through interviews, observation, and review of documentation as well as testing of data using sampling as follows:

Audit Objective	Methodology
Member Rules Determine whether member rules address the requirements of System Regulation 15.05.04, *High Risk Global Engagements and High Risk International Collaborations.*	Auditors reviewed each member's supporting rule to A&M System Regulation 15.05.04, *High Risk Global Engagements and High Risk International Collaborations*, to determine whether the rule included the required elements listed in the regulation and was consistent with the requirements.
Member Review Processes Determine whether high risk global engagement and high risk international collaboration review processes are established and communicated.	Auditors reviewed member High Risk Global Engagements and High Risk International Collaborations survey responses to determine responsible parties and assess processes for the review of engagement and collaboration requests, communication of results and any mitigating measures, and tracking of engagements and collaborations for monitoring. Auditors requested additional information and documentation to gain an

Audit Objective	Methodology
	understanding or support survey responses from members as needed.
Member Monitoring Determine whether members communicate, implement, and monitor mitigating measures for high risk global engagements and high risk international collaborations.	Auditors used professional judgment to select a nonstatistical sample of 35 engagement and collaboration requests with mitigating measures resulting from System review. For each request, auditors reviewed documentation supporting communication of mitigating measures to the requestor and, as applicable, requestor acknowledgement or additional compliance guidance provided.

Controls Assessment Classification

Audit areas highlighted in red in the Summary Table are considered to have significant weaknesses in internal controls. Significant weaknesses include errors, deficiencies, or conditions which result in one or more violations of internal controls, laws, A&M System policies, or member rules. These violations have a high probability for legal consequences, financial consequences, or negative impacts to the organization's reputation. These are situations in which a CEO, Provost, Vice President, Dean, or Director needs to be involved in the problem resolution.

Audit areas highlighted in yellow in the Summary Table are considered to have notable weaknesses in internal controls. Notable weaknesses include errors, deficiencies, or conditions which result in minor to moderate noncompliance with internal controls, laws, A&M System policies, or member rules. These are situations which can and should be corrected at the department or supervisor level.

Audit areas highlighted in green in the Summary Table are considered to have effective internal controls.

Items that were not significant or notable were communicated to management during the audit.

Criteria

Our audit was based upon the following:

- Texas A&M University System Policies and Regulations
- University and Agency Rules and Procedures
- Other sound administrative practices

The audit was conducted in conformance with the Institute of Internal Auditors' *Global Internal Audit Standards*. Additionally, we conducted the audit in accordance with generally accepted government auditing standards (GAGAS). Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives. The Office of Internal Audit is independent per the GAGAS standards for internal auditors.

Audit Team

Robin Woods, Director, CPA
Michelle McMillin, Senior Audit Manager, CPA
Daniel Garland
Holly Giesenschlag, CPA
Dustin Hurst, CIA

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