



TEXAS WOMAN'S
UNIVERSITY™

ANNUAL
INTERNAL
AUDIT REPORT

FOR FISCAL YEAR ENDED
AUGUST 31, 2024

OFFICE OF
Audit Services



October 31, 2025

Carine M. Feyten, Ph.D., Chancellor and President,
Members of the Board of Regents

We are pleased to submit the annual report of the Office of Audit Services for the fiscal year ended August 31, 2025. This report is required by the Texas Internal Auditing Act and provides information on the assurance services, consulting services, and other activities of the internal audit function.

If you have any questions about the contents of this report, please do not hesitate to contact me.

Sharon Delgado, CIA, CFE *Sharon Delgado*
Chief Audit Executive

Report Distribution:

Texas Woman's University (TWU)

Katherine A. Antwi, General Counsel, Secretary to
Board of Regents, and Chief Compliance Officer
Angela Bauer, Executive VP for Academic Affairs and
Provost
Javier Flores, VP for Enrollment Management
Monica Mendez-Grant, VP for Student Life
Henry Torres, Chief Information Officer
Kristina Kaskel-Ruiz, VP for Marketing and Communications
R. Jason Tomlinson, VP for Finance and Administration
Lisa Rampy, VP Division of University Advancement
And Alumni Engagement

State of Texas Agencies:

Governor's Office of Budget and Planning
Legislative Budget Board
State Auditor's Office
Sunset Advisory Commission

Members of the TWU Board of Regents:

Regent Bernadette Coleman
Regent Crystal Wright
Regent Janelle Shepard
Regent Jill Jester
Regent Kathleen Wu
Regent Mary Wilson
Regent Robert Hyde
Regent Stacie McDavid
Regent Ellen Amirkhan
Student Regent Jianna Covarelli

Office of Audit Services



Table of Contents

PURPOSE	2
I. COMPLIANCE WITH TEXAS GOVERNMENT CODE, SECTION 2102.015	2
II. INTERNAL AUDIT PLAN FOR FY 2024	2
III. CONSULTING SERVICES AND NON-AUDIT SERVICES COMPLETED	5
IV. EXTERNAL QUALITY ASSURANCE REVIEW (PEER REVIEW)	6
V. INTERNAL AUDIT PLAN FOR FY 2025	8
VI. EXTERNAL AUDIT SERVICES PROCURED IN FY2024	11
VII. REPORTING SUSPECTED FRAUD AND ABUSE	12

PURPOSE

The purpose of this annual report is to provide information on the assurance services, consulting services, and other activities of the internal audit function. In addition, the annual internal audit report assists oversight agencies in their planning and coordination efforts.

The [Texas Internal Auditing Act](#), Texas Government Code, Chapter 2102, requires that an annual report on internal audit activity be filed by November 1st of each year and submitted to the Governor, the Legislative Budget Board, the Sunset Advisory Commission, the State Auditor’s Office, and the entities’ governing boards and chief executives. The State Auditor’s Office prescribes the form and content of the report.

The annual report was prepared using the guidelines provided by the Texas State Auditor’s Office. Additional information regarding the Texas Woman’s University (TWU) Office of Audit Services can be found at the following website: www.twu.edu/audit-services.

I. COMPLIANCE WITH TEXAS GOVERNMENT CODE, SECTION 2102.015

In accordance with Texas Government Code, Section 2102.015, the following information is posted on the TWU Audit Services’ website www.twu.edu/audit-services.

- The approved Fiscal Year 2025 Audit Plan, as provided by Texas Government Code, Section 2102.008, and
- The Fiscal Year 2024 Internal Audit Annual Report, as required by Texas Government Code, Section 2102.009.

II. INTERNAL AUDIT PLAN FOR FY 2024

24-02	Grant Management	Carry Forward	
24-05	PCI Audit	Completed	7/25/2024
24-06	General IT Controls	Completed	8/8/2024
24-07	Contract Administration	Completed	7/31/2024
24-08	Bursar	Carry Forward	
24-01	JAMP	Completed	10/31/2023
24-04	Investment Audit	Completed	1/4/2024
24-09	THECB Facilities Audit	Completed	8/31/2024
24-10	Purchasing Compliance	Completed	8/12/2024

Figure 1 Fiscal Year 2024 Audit Plan

INTERNAL AUDIT PLAN FOR FY 2024 – Continued

Office of Audit Services

	Reserve and Investigations	As Requested.
	Annual Internal Audit Report	
	Board of Regents Meetings	
	Executive Management and Leadership of the Department	
	FY25 Audit Plan	
	Staff Meetings	
	Reporting and Requests for Information	
	Website Maintenance	
	Internal Quality Assurance and Improvement Program	
	Peer Review	
	CPE	
	Participation in Professional Organizations	
	Participation on University Committees	

Figure 2 Fiscal Year 2024 Audit Plan - Continued

Texas Education Code (TEC) Section 51.9337(h)

The Purchasing Compliance Audit (Report 22-06) was completed on August 12, 2024. The audit is required by the Texas Education Code, Section 51.9337(h).

Texas Government Code (TGC), Section 2102.015

TGC Section 2102.015, requires entities to include the following on their website:

- A “detailed summary of the weaknesses, deficiencies, wrongdoings, or other concerns, if any, raised by the audit plan or annual report.”
- A “summary of the action taken by the agency to address the concerns, if any, that are raised by the audit plan or annual report.”

Office of Audit Services

To address these requirements, an entity can summarize fiscal year 2024 internal audit recommendations and report on its action and progress toward implementing those recommendations. The following represents the status of implementation of the FY 2024 audit recommendations, as well as any outstanding prior audit recommendations from previous fiscal years.

Report Number	Report Date	Title	Recommendation	Status	Responsible Area
20-08	April 29, 2021	Network Firewall	Enhance Configurations	Incomplete/Ongoing	Information Technology
20-08	April 29, 2021	Network Firewall	Enhance Policies and Procedures	Incomplete/Ongoing	Information Technology
21-03	July 8, 2021	TAC 202 Compliance	Enhance Logical Security Processes	Incomplete/Ongoing	Information Technology
22-01	December 3, 2021	Safety and Security	Develop Annexes to Support the Comprehensive Emergency Management Plan (CEMP)	Implemented	Finance & Administration
22-01	December 3, 2021	Safety and Security	Review, Update and Approve the CEMP and Annexes	Implemented	Finance & Administration
22-01	December 3, 2021	Safety and Security	Consistently Perform and Document Drills	Implemented	Finance & Administration
22-01	December 3, 2021	Safety and Security	Complete and Monitor Training	Implemented	Finance & Administration
22-01	December 3, 2021	Safety and Security	Update the CEMP for Coordination Measures and Audit Requirements	Implemented	Finance & Administration
22-03	March 11, 2022	College of Business	Perform Account Reconciliations	Implemented	Academic Affairs
22-03	March 11, 2022	College of Business	Monitor Completion of Training	Implemented	Academic Affairs
22-03	March 11, 2022	College of Business	Enhance Conflicts of Interest Reporting	Implemented	Academic Affairs
22-03	March 11, 2022	College of Business	Enhance Asset Procedures	Implemented	Academic Affairs
22-03	March 11, 2022	College of Business	Perform User Access Reviews	Implemented	Academic Affairs
22-04	March 3, 2022	Information Technology Change Management	Enhance Separation of Duties	Implemented	Information Technology
22-04	March 3, 2022	Information Technology Change Management	Enhance Change Management Documentation	Implemented	Information Technology
22-04	March 3, 2022	Information Technology Change Management	Implement Change Management Metrics	Implemented	Information Technology
22-04	March 3, 2022	Information Technology Change Management	Review and Update the Charter and Related Procedures	Implemented	Information Technology
22-04	March 3, 2022	Information Technology Change Management	Implement Detective Controls	Management Accepts Risk	Information Technology
23-02	August 3, 2023	Pcard Program Audit	Update the Procurement Card Manual.	Implemented	Finance & Administration
23-02	August 3, 2023	Pcard Program Audit	Enhance Monitoring of Pcard Holders	Implemented	Finance & Administration
23-02	August 3, 2023	Pcard Program Audit	Strengthen Monitoring of Pcard Transactions and Enforce Pcard Policies and Procedures.	Implemented	Finance & Administration
23-03	September 11, 2023	Purchasing Compliance	Monitor annual completion of ethics training and the Non-Disclosure and Conflict of Interest forms.	Implemented	Finance & Administration
24-07	July 31, 2024	Contract Administration	Update URP 04.310 Independent Contractor and the Requisition for Individual Services form.	Not Started	Finance & Administration
24-07	July 31, 2024	Contract Administration	Require supplier qualification support.	Not Started	Finance & Administration
24-07	July 31, 2024	Contract Administration	Classify individual suppliers prior to contract processing.	Not Started	Finance & Administration
24-05	July 25, 2024	PCI Compliance	Formalize Procedures for PCI Process Exceptions	Not Started	Finance & Administration
24-05	July 25, 2024	PCI Compliance	Centralized Payments Environment Training	Not Started	Finance & Administration
24-05	July 25, 2024	PCI Compliance	Office and Departmental PCI Procedures	Not Started	Finance & Administration
24-05	July 25, 2024	PCI Compliance	PCI Vendor Monitoring Process	Not Started	Finance & Administration
24-06	August 8, 2024	General IT Controls	Restrict Unauthorized Personal Devices from the VPN	Not Started	Finance & Administration
24-06	August 8, 2024	General IT Controls	Encrypt Data at Rest	Not Started	Finance & Administration
24-06	August 8, 2024	General IT Controls	Establish Data Classification and Governance	Not Started	Finance & Administration
24-06	August 8, 2024	General IT Controls	Enhance Online Content Filtering	Not Started	Finance & Administration
24-06	August 8, 2024	General IT Controls	Review Remote Access User Listings	Not Started	Finance & Administration
24-06	August 8, 2024	General IT Controls	Limit Access to Server Rooms	Not Started	Finance & Administration
24-06	August 8, 2024	General IT Controls	Secure Generator Panels After Inspections	Not Started	Finance & Administration

Figure 3 FY 2024 Recommendation Status

Office of Audit Services

III. CONSULTING SERVICES AND NON-AUDIT SERVICES COMPLETED

No consulting services were completed in FY 2024, as defined in the Institute of Internal Auditors' International (IIA) Standards for the Professional Practice of Internal Auditing. Consulting services are advisory in nature and are generally performed at the specific request of an engagement client. The Office of Audit Services did not perform any non-audit services, as defined in the Generally Accepted Government Auditing Standards (GAGAS) during FY 2024.

IV. EXTERNAL QUALITY ASSURANCE REVIEW (PEER REVIEW)



August 27, 2021

TO: Ms. Kathleen Wu, Board of Regents Chair and Presiding Officer
 Ms. Stacie D. McDavid, Board of Regents Finance and Audit Committee Chair, Vice Chair and Assistant Presiding Officer
 Dr. Carine M. Feyten, Ph.D., Chancellor and President

Texas Woman's University
 P.O. Box 425587
 Denton, TX 76204

Ms. Wu, Ms. McDavid and Dr. Feyten:

We have completed the quality assurance review (QAR) of the internal audit function at Texas Woman's University (TWU) which is required by the Texas Internal Auditing Act, the Institute of Internal Auditor's (IIA) International Professional Practice Framework (IPPF), and the U.S. Government Accountability Office's Generally Accepted Government Auditing Standards (GAGAS). For the purposes of this review, we collectively refer to these as the Standards.

We conducted an independent validation of the assertions and conclusions made in the QAR Self-Assessment Report issued by Ms. Shannon South, Director of Audit Services, on January 28, 2021. We conducted the validation using the State Agency Internal Audit Forum Peer Review Guidelines and the Master Peer Review Program as guidance. The review included internal audit activities for the period December 1, 2017 through June 30, 2020. We reviewed the QAR Self-Assessment Report, reviewed supporting documentation, and interviewed audit staff, TWU leadership, and TWU Board of Regents representatives.

The rating system used for expressing an opinion for this review provides a scale of three ratings, "generally conforms," "partially conforms," and "does not conform." "Generally conforms" is the top rating and means that an internal audit activity has a charter, policies, and processes that are judged to be in conformance with the Standards. "Partially conforms" means deficiencies in practice are noted that are judged to deviate from the Standards, but these deficiencies did not preclude the internal audit activity from performing its responsibilities in an acceptable manner. "Does not conform" means deficiencies are judged to be so significant as to seriously impair or preclude the internal audit activity from performing adequately in all or in significant areas of its responsibilities.

Based on our independent validation of the QAR performed by Ms. South, we agree with the overall conclusion that the internal audit function "Generally Conforms" with the Standards, with specific conformance noted in the following chart.

OFFICE OF AUDIT AND CONSULTING SERVICES

The University of Texas at Arlington Box 19112 Student & Administration Bldg. 841 W. Mitchell St. Arlington, TX 76013
 T 817-272-0150 F 817-272-5359 www.utia.edu/internalaudit

Office of Audit Services

304 Administration Dr | Denton, TX 76204 | 940 898 3260 | twu.edu/audit-services

Standard Type and Description	Opinion
<i>Texas Internal Auditing Act</i>	Generally Conforms
<i>Generally Accepted Government Auditing Standards</i>	Generally Conforms
<i>IIA's Code of Ethics</i>	Generally Conforms
IPPF's Attribute Standards	
1000 – Purpose, Authority, and Responsibility	Generally Conforms
1100 – Independence and Objectivity	Generally Conforms
1200 – Proficiency and Due Professional Care	Generally Conforms
1300 – Quality Assurance and Improvement Program	Partially Conforms
IPPF's Performance Standards	
2000 – Managing the Internal Audit Activity	Generally Conforms
2100 – Nature of Work	Generally Conforms
2200 – Engagement Planning	Generally Conforms
2300 – Performing the Engagement	Generally Conforms
2400 – Communicating the Results	Generally Conforms
2500 – Monitoring Progress	Generally Conforms
2600 – Communicating the Acceptance of Risks	Generally Conforms

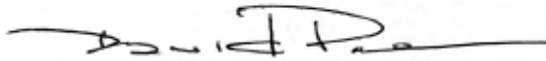
We agree with the goals set by the Office of Audit Services as stated in the QAR Self-Assessment Report.

In addition, the following are recommendations for you and the Office of Audit Services' consideration:

- 1) Perform an annual Quality Assurance and Improvement review. Due to the recent changes in audit leadership, this was not consistently performed.
- 2) Continue strategic efforts to maintaining audit department director and staff consistency. Perform an annual review of audit department staffing (e.g. Compensation, staffing levels, staff certification and experience requirements and organization should be reviewed annually for entire team by Director of Audit Services with a summary provided to the Finance & Audit Committee. Director of Audit Services compensation package should be reviewed by Human Resources on a regular basis (1-3 years).
- 3) Provide formal 1:1 Finance & Audit Committee training for all new members related to their internal audit responsibilities.
- 4) Continue developing audit department strategic readiness for the shift to a System environment.
- 5) Consider adding the Director of Audit Services to the Cabinet.
- 6) Consider elevating the Director of Audit Services position to Chief Audit Executive.

We appreciate the assistance provided to us during this review by the Board of Regents, the Chancellor and President, TWU leadership, and the Office of Audit Services.

Sincerely,



David Price, CPA, CIA
 Chief Audit Executive
 The University of Texas at Arlington



Justin McAninch, MBA, CIA, CFE
 Audit Manager
 The University of Texas Health Science Center at Tyler

V. INTERNAL AUDIT PLAN FOR FY 2025

The FY 2025 Internal Audit Plan was approved by the TWU Board of Regents on August 9, 2024. The FY 2025 Internal Audit Plan was submitted to the State Auditor’s Office and posted on the TWU website. Quarterly updates provided to the Finance and Audit Committee can be obtained by reviewing Reports of the Office of Audit Services from the [Board of Regents](#) meeting agendas.

The Fiscal Year 2025 audit plan was prepared using a risk-based approach as required by the Texas Internal Auditing Act (Government Code 2102). The plan was prepared by identifying auditable areas of the University, and performing a self-assessment of risks that affect the significant processes.

As part of the assessment, we formed a risk assessment team with key individuals from across the university. The team was responsible for:

- Developing a risk rating scale (Figure 3)
- Identifying key risk categories and developing customized definitions for them (See Figure 4), and
- Categorizing the key processes and activities for the university (this included operational, financial, administrative, and strategic processes).

Risk Rating Scale			
Rank	Chance	Level	Probability
1	Somewhat Likely (>10%-<40% Chance)	Below Avg.	P A risk ranking of "low" or "below average" for any specific area indicates an event with a somewhat likely probability of occurrence.
			I A risk ranking of "low" or "below average" for any specific area also indicates an event, which if to occur, would have a slightly moderate impact on assets and strategic Objectives, would gradually impact the organization, and that intermittently
2	Likely (>40%<70% Chance)	Moderate	I A risk ranking of "moderate" for any specific area indicates an event with an average probability of occurrence.
			P A risk ranking of "moderate" for any specific area also indicates an event, which if to occur, would have a noticeable , and possibly material , impact on assets and strategic objectives and would quickly impact the organization.
3	Probable (>70%-<90% Chance)	Above Avg.	I A risk ranking of "above average" for any specific area indicates an event that is probable and/or likely to occur.
			P A risk ranking of "above average" for any specific area also indicates an event, which if to occur, would have a material impact on assets and strategic objectives, regularly exists in normal operations, and would rapidly impact the organization.
4	High Probable (>90% Chance)	High	P A risk ranking of "high" for any specific area indicates an event with a very likely probability of occurrence.
			I A risk ranking of "high" for any specific area also indicates an event, which if to occur, would have a significant material impact on assets and strategic objectives, an ongoing duration of existence, and would immediately impact the organization.

Figure 4 Risk Rating Scale

We held a risk assignment meeting with select individuals across campus. During this meeting, risk ratings were assigned to the significant processes identified by the risk assessment team. The meeting resulted in the creation of an audit universe ranked by risk which was then used to develop a three-year audit plan (FY 2024, FY 2025, and FY2026) with priority given to high-risk areas.

The risk-ranked audit universe will be reviewed each fiscal year and based on the operating conditions present at the time of the assessment.

The risk categories utilized during the risk assessment process included:

- Information Technology
- Student Relations
- Reputational
- Governance
- Operation and Regulatory Compliance

Risk Category	Risk Definition	Risk Considerations
Financial Stability and Fraud Risk	The risk that TWU's financial resources will not be adequate to meet the obligations of the University. This includes the risk that TWU will fail to adequately forecast and plan to achieve necessary cash flow and operating margins, manage liquidity, and accurately report financial results. The risk that changes in outside economic factors and changes in vendors, structure, and factors outside of TWU's control result in TWU's funding not covering operating costs.	<ul style="list-style-type: none"> • Availability of Capital • Budgeting and Planning • Cash Management • Disposable Income Factors • Consumer Debt Levels • Investment Strategy Alignment • Deceit and Concealment of Fraud
Operational, Regulatory and Compliance Risk	The risk that TWU's daily processes are not effectively designed to adequately process transactions timely, efficiently, and prevent/detect errors or fraudulent activity. This indicates the function of identifying and directing the needs of stakeholders to ensure adequate response and prioritization, specifically including the ability to execute strategic goals that could be impaired by regulatory action and changes beyond TWU's control.	<ul style="list-style-type: none"> • Expansion of Services • Outsourcing or Co-Sourcing • Member Service • Scalability • Technology Advancements • Relationships with Outside Parties
Student Relations Risk	The risk that the internal operations within TWU do not adequately identify and provide for the educational and career needs of its students. This includes student interactions with TWU employees, ongoing student needs, and assessments of student outcomes and success.	<ul style="list-style-type: none"> • Student Morale • Customer Service • Degree and Post-Graduate Programs • Student Retention and Completion
Information Technology Risk	The risk that TWU's IT strategy is not aligned with the business model to embrace and rely on technology. This includes the risk that TWU is highly reliant on technology to execute strategic operations, that IT infrastructure and systems are not consistently available and reliable, and that TWU does not evolve with the changing cybersecurity environment.	<ul style="list-style-type: none"> • Technology Reliance • Information Security • Data Integrity • Deployment of Online Learning • Application Deployment • Reliance on Third Parties
Reputational Risk	The risk of TWU having a tarnished image, poor public opinion and/or reduced employee commitment caused by an event in the marketplace. This includes actual situations, future and historical events generating true and false impressions, or misunderstandings of internal and external stakeholders.	<ul style="list-style-type: none"> • Data Privacy • Customer Relations • Internal and External Communications • Social Media • Competition

Figure 5 Risk Categories

The risk-rated audit universe was calculated by weighting the risk factors on the basis of inherent risk. Inherent risk is the risk related to a process without any consideration for control activities.

The Office of Audit Services has posted the 2025 Audit Plan on the departmental website at www.twu.edu/audit-services.

Office of Audit Services

Risk areas ranked as “high” but not scheduled to be audited during fiscal year 2025 are:

- Admissions
- Database Administration/ERP
- Advising
- Application Selection/Development
- Online Learning
- Human Resource Administration
- Financial Aid
- Accreditation Standards

The following items were considered as part of the risk assessment:

- Title I, Texas Administrative Code, Chapter 202 (Information Security Standards),
- Benefits proportionality, and
- Compliance with processes and controls according to TGC §2102.005(b) and TEC §51.9337(h).

General IT Controls Phase II	30	Review of IT internal controls
Tuition and Fees Revenue	250	Ensure tuition and fees are properly assessed
Payroll	125	Review accuracy and completeness of payroll cycle processing
Budget and Planning	125	Review Budgeting process as it relates to payroll expenditures.
FERPA	310	Ensure compliance with the Family Educational Rights and Privacy Act (FERPA)
Carry Forward Audits		
Bursar - carryforward	165	Review of internal controls
Purchasing Compliance	75	Required annual audit.
Investments Review	250	Required annual audit.
Safety and Security	300	Review compliance with Texas Education Code (TEC) 51.217
Reserve and Investigations	300	As Requested.

Figure 6 Fiscal Year 2025 Audit Plan

Annual Internal Audit Report	50	Required report of Internal Audit Activity - Texas Internal Auditing Act.
Board of Regents Meetings	150	Preparation and presentation of materials for BOR Meetings
Executive Management and Leadership of the IA Department	120	Includes hiring, development, budgeting, performance appraisals, administrative duties, leadership, promoting the internal audit
FY26 Audit Plan	125	Development of the FY26 risk assessment and audit plan
Staff Meetings	50	Staff meetings
Reporting and Requests for Information	50	Requests for information and reporting to SAO other external organizations.
Website Maintenance	10	Updating and maintaining website
Internal Quality Assurance and Improvement Program	75	Reviewing and updating internal processes
Peer Review	75	Assistance and meetings with Peer Review Team
CPE	200	Based on two full-time auditors
Participation in Professional Organizations	30	Participation as members and board members of IIA and ACFE.
Participation on University Committees	100	Includes Cabinet Meetings, Executive Policy Committee and ERM
General Administration	450	
Holidays	224	Based on 14 holidays
Vacation & Sick Leave	320	Based on vacation and sick leave accruals

Figure 7 Fiscal Year 2025 Audit Plan - Continued

VI. EXTERNAL AUDIT SERVICES PROCURED IN FY2024

The following external audit services, including financial and performance audits and attestation engagements, reviews, and agreed-upon procedures, were procured during FY2024.

External Auditor	Services Provided
Weaver and Tidwell, L.L.P	Grants Management Audit
Forvis Mazars, LLP.	General IT Controls Audit
Weaver and Tidwell, L.L.P	PCI Audit

Office of Audit Services

VII. REPORTING SUSPECTED FRAUD AND ABUSE

The General Appropriations Act (88th Legislature), Section 7.09 Fraud Reporting

Actions taken to implement the requirements of Section 7.09, Fraud Reporting, General Appropriations Act (88th Legislature Conference Committee Report) are noted below:

- TWU has placed a link on the TWU homepage that states “Report Fraud, Waste, or Abuse”. The [link](#) on the TWU homepage takes a user directly to the State Auditor’s Office webpage for reporting fraud, waste, and abuse.
- TWU has also incorporated into its University Regulation and Procedure ([URP: 01.215](#)) “Fraud and Fraudulent Activities” policy information on how to report suspected fraud involving state funds to the State Auditor’s Office. This information includes a [link](#) to the State Auditor’s Office website.

Texas Government Code §321.022 Coordination of Investigations

- a) If the administrative head of a department or entity that is subject to audit by the state auditor has reasonable cause to believe that money received from the state by the department or entity or by a client or contractor of the department or entity may have been lost, misappropriated, or misused, or that other fraudulent or unlawful conduct has occurred in relation to the operation of the department or entity, the administrative head shall report the reason and basis for the belief to the state auditor. The state auditor may investigate the report or may monitor any investigation conducted by the department or entity.
- b) The state auditor, in consultation with state agencies and institutions, shall prescribe the form, content, and timing of a report required by this section.
- c) All records of a communication by or to the state auditor relating to a report to the state auditor under Subsection (a) are audit working papers of the state auditor.

If a situation were to occur where this code is applicable, Texas Woman’s University would report such activities to the State Auditor’s Office through its webpage for reporting fraud, waste, and abuse.