TEXAS WOMAN'S UNIVERSITY

Date: August 13, 2026

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

From: Sharon Delgado, CIA, CFE Sharon Delgado
Chief Audit Executive, Office of Audit Services

Subject: Fiscal Year 2027 Audit Plan

The Texas Internal Auditing Act requires that the Board approve the annual audit plan and any deviations from the prior year plan.

The audit plan for fiscal year 2027 is detailed on the following page.

RISK-BASED AUDITS	REQUIRED AUDITS
Accounts Payable - Carry Forward CF	Purchasing Compliance
Admissions - Carry Forward	Investments Audit
Fixed Assets	Information Security TAC 202

AUDIT FOLLOW-UP AND RESERVE	DEVELOPMENT & OPERATIONS
Quarterly Follow-up Audits	Training and Development
Reserve	Audit Department Operations

The Fiscal Year 2027 Audit Plan budget is based on 3,640 available staff hours for 2.5 internal audit professionals. At this time, approximately 1,325 hours are set aside for risk-based and required audits, 160 hours for follow-up audits, 300 hours for investigations and unscheduled requests, and 820 hours for operations and development. Operations and development includes staff education, the University-wide risk assessment, institutional committee service, peer reviews, and service to the profession.