




Date:

August 14, 2025

To:

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

From:

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

Subject:

Fiscal Year 2026 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 2026 is detailed on the following page.

**RISK-BASED AUDITS**

Accounts Payable  
Digital Badge Access  
Admissions  
Online Learning  
Information Security – Athletics

**REQUIRED AUDITS**

Purchasing Compliance  
Investments Audit

**AUDIT FOLLOW-UP AND RESERVE**

Quarterly Follow-up Audits  
Reserve

**DEVELOPMENT & OPERATIONS**

Training and Development  
Audit Department Operations

The Fiscal Year 2026 Audit Plan budget is based on 3,066 available staff hours for two internal audit professionals. At this time, approximately 1,630 hours are set aside for risk-based and required audits, 180 hours for follow-up audits, 300 hours for investigations and unscheduled requests, and 960 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.

**Office of Audit Services**

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