

AGENCY OPERATIONS COMMITTEE

A G E N D A

10:30 A.M., Wednesday, January 25, 2023

*(or upon adjournment of the Committee on Academic and Workforce Success
meeting, whichever occurs later)*

Live broadcast available at: highered.texas.gov

Teacher Retirement System of Texas

1000 Red River Street

5th Floor Boardroom

Austin, TX

(Boardroom is located in the East building)

*This meeting is conducted in person or via video conference, pursuant to Texas
Government Code, Section 551.127. A quorum of the Board may be present in the
Board Room, which is open to the public.*

Chair: Emma W. Schwartz

Vice Chair: Welcome W. Wilson, Jr.

Members: S. Javaid Anwar; Fred Farias III, O.D.; Robert P. Gauntt; Donna N. Williams

Student Representative: Georgia A. Hejny (Ex-Officio)

AGENCY OPERATIONS COMMITTEE

A G E N D A

Public Testimony: The chair shall designate whether public testimony will be taken at the beginning of the meeting, at the time the related item is taken up by the board of the Texas Higher Education Coordinating Board (Board) after staff has presented the item, or any other time as determined by the chair. For procedures on testifying, please go to higher.ed.texas.gov/public-testimony.

- I. Welcome and committee chair's opening remarks
- II. Consideration and possible action to approve the minutes for the October 26, 2022, committee meeting
- III. Public testimony on agenda items relating to the Agency Operations Committee
- IV. Consideration and possible action to approve the consent calendar
- V. Agency operations
 - A. Report on grants and contracts
 - B. Update on the 88th Texas Legislative Session
- VI. Finance
 - A. Review of the "Fiscal Year 2023 Financial Report" to the Board
- VII. Internal and external audit
 - A. Consideration and possible action to approve the updated Internal Audit Charter
 - B. Discussion of "An Audit Report on the Distribution of the National Research University Fund" issued in October 2022 by the Texas State Auditor's Office
 - C. Auditor's update on Internal Audit reports and activities
 - (1) Follow-Up Verification of the Audit of Formula Funding – Health-Related Institutions
 - (2) Quality Assurance and Improvement Program Report for FY 2022 (summary report)
 - (3) Internal Audit Follow-Up Status Report (summary report)

VIII. Compliance monitoring

- A. Auditor's update on state and federal compliance monitoring reports and activities
- (1) "Compliance Monitoring Desk Review of the Tuition Equalization Grant at Southwestern Assemblies of God University" (no findings)
 - (2) "Compliance Monitoring Desk Review of Tuition Equalization Grant at Houston Baptist University" (no findings)
 - (3) "Compliance Monitoring Audit of Tuition Equalization Grant at LeTourneau University" (no findings)
 - (4) "Compliance Monitoring Desk Review of Graduate Medical Education (GME) Expansion Grant and Formula Funding at Texas Tech University Health Science Center – El Paso" (no findings)
 - (5) "Compliance Monitoring Follow-Up Review of Formula Funding at Vernon College" (no findings)
 - (6) "Compliance Monitoring Audit of Tuition Equalization Grant at Wayland Baptist University" (one finding related to eligibility requirements)
 - (7) "Compliance Monitoring Desk Review of Texas Educational Opportunity Grant (TEOG) at Howard College" (one finding related to eligibility requirements)

IX. Adjournment

Executive Session: *The Texas Higher Education Coordinating Board Agency Operations Committee may convene in Executive Session at any point in this meeting, concerning any item listed in the agenda or to seek or to receive its attorney's advice on legal matters related thereto, pursuant to Texas Government Code § 551.071.*

Note: *Because the Board members who attend the committee meeting may create a quorum of the full Board, the meeting of the Agency Operations Committee is also being posted as a meeting of the full Board. Only assigned committee members act upon any item before the Agency Operations Committee at this meeting.*

Weapons Prohibited: Pursuant to Texas Penal Code § 46.03(a)(14), a person commits an offense if the person intentionally, knowingly, or recklessly possesses or goes with a firearm, location-restricted knife, club, or prohibited weapon listed in Penal Code § 46.05, in the room or rooms where a meeting of a governmental entity is held, if the meeting is an open meeting subject to the Open Meetings Act (Tex. Gov't Code ch 551), and if the entity provided notice as required by that chapter.

Agency Operations Committee

AGENDA ITEM I

Welcome and committee chair's opening remarks

Ms. Emma Schwartz, chair of the Agency Operations Committee, will provide the committee an overview of the items on the agenda.

Agency Operations Committee

AGENDA ITEM II

Consideration of approval of the minutes from October 26, 2022, committee meeting

RECOMMENDATION: Approval

DRAFT
TEXAS HIGHER EDUCATION COORDINATING BOARD
Agency Operations Committee

Wednesday, October 26, 2022; 11:59 a.m.
House Appropriations Committee Hearing Room (Room E1.030)
Texas Capitol, 1100 Congress Ave., Austin, Texas

The Agency Operations Committee convened at 11:59 a.m. on October 26, 2022, with the following members present: Fred Farias; Robert Gauntt ; Donna Williams; and Georgia Blackwell, ex-officio.

Emma Schwartz, presiding, and Welcome Wilson joined via Zoom

Other Board members present: Sam Torn and Daniel Wong

Members absent: Javaid Anwar

AGENDA ITEM	ACTION
I. Welcome and Committee Chair's Opening Remarks	Chair, Emma Schwartz, called the meeting of the Agency Operations Committee to order and called the roll. A quorum was met.
II. Consideration of Approval of the Minutes from July 27, 2022, Committee Meeting	On a motion by Mr. Gauntt, seconded by Ms. Williams, the committee approved the July 27, 2022, Agency Operations Committee meeting minutes.
III. Public Testimony	This item did not require any action.
IV. Consent Calendar	No items were listed on consent. This item did not require any action.
V. Agency Operations	
A. Report on grants and contracts	Ms. Nichole Bunker-Henderson, General Counsel, was available for questions. This item did not require any action.
B. Update on preparations for the 88th Texas Legislative Session	Ms. Amy Peterson, Assistant Commissioner for External Relations, presented this item and was available to answer questions. This item did not require any action.

AGENDA ITEM	ACTION
VI. Finance	
A. Review of the “Fiscal Year 2022 Financial Report” to the Board	Ms. Sarah Keyton, Associate Commissioner for Administration, presented this item and was available for questions. Ms. Keyton also introduced Mr. Anthony Infantini and Ms. Maria Hernandez as Chief Financial Officer and Deputy Chief Financial Officer. This item did not require any action.
VII. Internal Audit	
A. Auditor's update on internal audit reports and activities	Mr. Mark Poehl, Assistant Commissioner for Internal Audit and Compliance, Mr. Paul Maeyaert, Assistant Director of Internal Audit and Compliance, and Mr. Richard Tarr, External Quality Assurance Team Lead, presented this item and were available for questions. This item did not require any action.
VIII. Compliance Monitoring	
A. Auditor’s update on state and federal compliance monitoring reports and activities <ol style="list-style-type: none"> (1) “Compliance Monitoring Audit of Formula Funding at The University of Texas Medical Branch at Galveston” (no findings) (2) “Compliance Monitoring Desk Review of College Access Loan at Concordia University” (no findings) (3) “Compliance Monitoring Desk Review of Tuition Equalization Grant at Southwestern University” (no findings) (4) “Compliance Monitoring Follow-Up Review of Tuition Equalization Grant at Huston-Tillotson University” (no findings) (5) “Compliance Monitoring Desk Review of College Access Loan at St. Mary’s University of San Antonio” (no findings) (6) “Compliance Monitoring Desk Review of Tuition Equalization Grant at McMurry University” (one finding relating to information security controls) 	Mr. Mark Poehl, Assistant Commissioner for Internal Audit and Compliance, and Mr. Paul Maeyaert, Assistant Director of Internal Audit and Compliance, presented this item to the committee and were available for questions. This item did not require any action.

AGENDA ITEM	ACTION
<p>(7) “Compliance Monitoring Audit of Texas Educational Opportunity Grant at South Plains College” (one finding related to student eligibility)</p> <p>(8) “Compliance Monitoring Audit of Tuition Equalization Grant at Lubbock Christian University” (no findings)</p> <p>(9) “Compliance Monitoring Desk Review of Tuition Equalization Grant at Hardin-Simmons University” (no findings)</p> <p>(10) “Compliance Monitoring Follow-Up Review of House Bill 1735, 86th Texas Legislature, Policy Requirements at Dallas College” (no findings)</p> <p>(11) “Compliance Monitoring Follow-Up Review of House Bill 1735, 86th Texas Legislature, Policy Requirements at Southwestern Christian College” (no findings)</p>	
IX. Adjournment	On a motion by Mr. Wilson, seconded by Mr. Gauntt, the meeting adjourned at approximately 12:19 p.m.

Agency Operations Committee

AGENDA ITEM III

Public testimony on agenda items relating to the Agency Operations Committee

RECOMMENDATION: No action required

Background Information:

The presiding chair shall designate whether public testimony will be taken at the beginning of the meeting, at the time the related item is taken up by the Board after staff has presented the item, or any other time as determined by the presiding chair.

Agency Operations Committee

AGENDA ITEM IV

Consideration and possible action to approve the consent calendar

RECOMMENDATION: Approval

Background Information:

To ensure meetings are efficient and to save institutions time and travel costs to attend the Agency Operations Committee meetings in Austin, the committee has a consent calendar for items that are noncontroversial. Any item can be removed from the consent calendar by a Board member.

Agency Operations Committee

AGENDA ITEM V-A

Report on grants and contracts

RECOMMENDATION: No action required

Background Information:

Texas Administrative Code, Title 19, Rule 1.16(j), establishes that any contract for the purchase of goods or services that exceeds \$1 million may be entered into only if the contract is approved and signed by the Commissioner of Higher Education, to whom the board of the Texas Higher Education Coordinating Board (Board), by virtue of this rule, delegates such approval and signature authority. In addition to the Board receiving a quarterly report on “Contracts Executed by the Agency in Accordance with Board Rule 1.16,” agency staff also provides the Board a quarterly report highlighting and listing all grants and contracts exceeding \$1 million.

Linda Natal, Director of Contract and Grant Management, is available to answer questions.



Contracts Executed by the Agency Over \$1 Million

September 17, 2022 – December 7, 2022

Contracts Executed by the Agency Over \$1 Million

Division Unit	Contract No.	Performing Agent	Description	Active Date	Total \$
515G FAS	27846	University of Texas Rio Grande Valley	Texas Grant	12/2/2022	\$8,002,495.00
515G FAS	27846	University of North Texas	Texas Grant	12/2/2022	\$4,984,805.00
515G FAS	27846	The University of Texas at Austin	Texas Grant	12/2/2022	\$3,715,964.00
515G FAS	27846	The University of Texas at Arlington	Texas Grant	12/2/2022	\$3,593,878.00
515G FAS	27846	University of Houston	Texas Grant	12/2/2022	\$2,899,499.00
515G FAS	27846	Texas State University	Texas Grant	12/2/2022	\$2,712,915.00
515G FAS	27846	The University of Texas at San Antonio	Texas Grant	12/2/2022	\$2,350,223.00
515G FAS	27846	Texas A&M University	Texas Grant	12/2/2022	\$2,228,260.00
515G FAS	27846	The University of Texas at El Paso	Texas Grant	12/2/2022	\$2,170,313.00
515G FAS	27846	The University of Texas at Dallas	Texas Grant	12/2/2022	\$2,152,581.00
515G FAS	27846	University of Houston-Downtown	Texas Grant	12/2/2022	\$2,004,551.00
515G FAS	27846	Texas Tech University	Texas Grant	12/2/2022	\$1,680,765.00
515G FAS	27846	Texas Southern University	Texas Grant	12/2/2022	\$1,560,136.00
515G FAS	27846	Sam Houston State University	Texas Grant	12/2/2022	\$1,437,195.00
515G FAS	27846	Stephen F. Austin State University	Texas Grant	12/2/2022	\$1,328,857.00
515G FAS	27846	Lamar University	Texas Grant	12/2/2022	\$1,287,228.00
515G FAS	27846	University of Houston -Clear Lake	Texas Grant	12/2/2022	\$1,246,941.00
515G FAS	27846	Angelo State University	Texas Grant	12/2/2022	\$1,239,370.00
515G FAS	27846	Tarleton State University	Texas Grant	12/2/2022	\$1,188,214.00
515G FAS	27846	Texas A&M University-San Antonio	Texas Grant	12/2/2022	\$1,183,839.00
515G FAS	27846	Texas A&M International University	Texas Grant	12/2/2022	\$1,159,088.00
515G FAS	27846	The University of Texas at Tyler	Texas Grant	12/2/2022	\$1,140,050.00
515G FAS	27846	Prairie View A&M University	Texas Grant	12/2/2022	\$1,137,722.00
317 Perkins-AQ&W Admin	27605	Alamo Colleges District	2022-2023 Perkins Basic Grant	9/22/2022	\$2,134,795.00
317 Perkins-AQ&W Admin	27661	South Texas College	2022-2023 Perkins Basic Grant	9/22/2022	\$2,096,120.00
317 Perkins-AQ&W Admin	27670	Texas State Technical College System	2022-2023 Perkins Basic Grant	9/25/2022	\$2,066,414.00
317 Perkins-AQ&W Admin	27625	Houston Community College System	2022-2023 Perkins Basic Grant	9/22/2022	\$1,975,814.00
317 Perkins-AQ&W Admin	27672	Tyler Junior College	2022-2023 Perkins Basic Grant	9/22/2022	\$1,308,940.00
317 Perkins-AQ&W Admin	27635	Lone Star College System	2022-2023 Perkins Basic Grant	9/22/2022	\$1,247,839.00
317 Perkins-AQ&W Admin	27609	Austin Community College	2022-2023 Perkins Basic Grant	9/22/2022	\$1,109,524.00
317 Perkins-AQ&W Admin	27607	Amarillo College	2022-2023 Perkins Basic Grant	10/3/2022	\$1,099,104.00
317 Perkins-AQ&W Admin	27617	Collin County Community College District	2022-2023 Perkins Basic Grant	9/29/2022	\$1,076,851.00
154 CMHC Consortium	27394	The University of Texas System (Serv)	Serving as the administrator of the Texas Child Mental Health Care Consortium	9/23/2022	\$3,293,676.00
154 CMHC Consortium	27390	The University of Texas At Austin (Serv)	Serving as the fiscal agent for the Texas Child Mental Health Care Consortium	9/23/2022	\$109,789,209.00
152 University Construction	27812	The University of Texas System (Serv)	Capital Construction Assistance Projects	10/7/2022	\$81,048,464.00
152 University Construction	27811	Texas A&M University System (Service)	Capital Construction Assistance Projects	10/7/2022	\$70,674,158.00
152 University Construction	27814	Texas State University System (Service)	Capital Construction Assistance Projects	10/7/2022	\$41,062,214.00
152 University Construction	27813	University of Houston Systems (Serv)	Capital Construction Assistance Projects	10/7/2022	\$32,983,396.00
152 University Construction	27818	Texas Tech University System (Service)	Capital Construction Assistance Projects	10/7/2022	\$29,092,195.00
152 University Construction	27815	University of North Texas Systems (Service)	Capital Construction Assistance Projects	10/7/2022	\$26,552,726.00
152 University Construction	27820	Texas State Technical College System (Service)	Capital Construction Assistance Projects	10/7/2022	\$20,257,233.00
152 University Construction	27816	Texas Woman's University (Service)	Capital Construction Assistance Projects	10/7/2022	\$9,715,699.00
152 University Construction	27819	Texas Southern University (Service)	Capital Construction Assistance Projects	10/7/2022	\$9,249,346.00
152 University Construction	27817	Stephen F. Austin State University (Service)	Capital Construction Assistance Projects	10/7/2022	\$4,364,569.00
145 GEER II DMI Edu & Wkfr	27942	Deloitte Consulting LLP	Data Modernization Initiative Secure Data Portal	11/14/2022	\$1,989,256.00
145 GEER II DMI Edu & Wkfr	27761	Daman Consulting Incorporated	Staff Augmentation Services	10/13/2022	\$3,953,151.04
139 Apply Texas	27929	Deloitte Consulting LLP	Web Application Development for Map My Path	10/10/2022	\$2,972,948.01
132 Nursing OER	28171	Rice University (Service)	Implementation phase of the Open Educational Resources Nursing Essentials Project	11/30/2022	\$2,700,000.00
120 Student Success	26957	UT Austin Apply Tx	ApplyTexas Admission Application	9/19/2022	\$1,309,524.00
091 Texas True	28089	University of Texas Rio Grande Valley	Texas TEOG Relief Grant	9/29/2022	\$5,250,000.00
070 Academic and Health Affairs	26486	CHCA West Houston LP DBA West Houston Medical Center	Graduate Medical Education Expansion Program FY 2022-23	11/29/2022	\$3,600,000.00
070 Academic and Health Affairs	26488	KPH Consolidation Inc DBA Kingwood Medical Center	Graduate Medical Education Expansion Program FY 2022-23	11/4/2022	\$3,150,000.00
070 Academic and Health Affairs	26491	CHCA West Houston LP DBA West Houston Medical Center	Graduate Medical Education Expansion Program FY 2022-23	11/28/2022	\$1,950,000.00
070 Academic and Health Affairs	26492	KPH Consolidation Inc DBA Kingwood Medical Center	Graduate Medical Education Expansion Program FY 2022-23	11/4/2022	\$1,950,000.00
070 Academic and Health Affairs	27868	Doctor's Hospital at Renaissance	Graduate Medical Education Expansion Program FY 2022-23	9/26/2022	\$1,500,000.00
070 Academic and Health Affairs	27695	Doctor's Hospital at Renaissance	Graduate Medical Education Expansion Program FY 2022-23	9/26/2022	\$1,350,000.00
070 Academic and Health Affairs	27866	Doctor's Hospital at Renaissance	Graduate Medical Education Expansion Program FY 2022-23	9/22/2022	\$1,350,000.00
070 Academic and Health Affairs	27996	Christus Santa Rosa	Graduate Medical Education Expansion Program FY 2022-23	10/26/2022	\$1,125,000.00
070 Academic and Health Affairs	26485	KPH Consolidation Inc DBA Kingwood Medical Center	Graduate Medical Education Expansion Program FY 2022-24	11/4/2022	\$5,550,000.00
065 Funding	28326	Health & Human Svcs Commission	Interagency Contract to Transfer Medicaid Funds for Medical Education	11/15/2022	\$14,506,644.88
065 Funding	28021	Baylor College of Medicine	Undergraduate Medical Education	9/21/2022	\$2,327,501.00
065 Funding	28021	Baylor College of Medicine	Undergraduate Medical Education	9/21/2022	\$36,490,669.00
065 Funding	28021	Baylor College of Medicine	Undergraduate Medical Education	9/21/2022	\$1,785,374.00

\$599,413,242.93



Contracts Executed by the Agency in Accordance with Board Rule 1.16

September 17, 2022 – December 7, 2022

Division Unit	Contract No.	Performing Agent	Description	Active Date	Total \$
029 Open Education Resource Admin	28113	New Venture Fund	Conference Registration	9/28/2022	\$400.00
029 Open Education Resource Admin	28136	Institute for the Study of Knowledge Management in Education	Open Educational Resources State Repository Portal	9/30/2022	\$97,000.00
0387 Bonds	27513	Hilltop Securities Inc	Financial Advisory and Arbitrage Rebate Calculation	11/30/2022	\$400,000.00
065 Funding	28326	Health & Human Svcs Commission	Interagency Contract to Transfer Medicaid Funds for Medical Education	11/15/2022	\$14,506,644.88
065 Funding	28021	Baylor College of Medicine	Undergraduate Medical Education	9/21/2022	\$36,490,669.00
065 Funding	28021	Baylor College of Medicine	Undergraduate Medical Education	9/21/2022	\$2,327,501.00
065 Funding	28021	Baylor College of Medicine	Undergraduate Medical Education	9/21/2022	\$1,785,374.00
065 Funding	28021	Baylor College of Medicine	Undergraduate Medical Education	9/21/2022	\$996,696.00
070 Academic and Health Affairs	27123	The University of Texas Health Science Center at Houston	Emergency and Trauma Care Education Partnership Program (ETEP)	11/1/2022	\$726,753.00
070 Academic and Health Affairs	27868	Doctor's Hospital at Renaissance	Graduate Medical Education Expansion Program FY 2022-23	9/26/2022	\$1,500,000.00
070 Academic and Health Affairs	27695	Doctor's Hospital at Renaissance	Graduate Medical Education Expansion Program FY 2022-23	9/26/2022	\$1,350,000.00
070 Academic and Health Affairs	27866	Doctor's Hospital at Renaissance	Graduate Medical Education Expansion Program FY 2022-23	9/22/2022	\$1,350,000.00
070 Academic and Health Affairs	27996	Christus Santa Rosa	Graduate Medical Education Expansion Program FY 2022-23	10/26/2022	\$1,125,000.00
070 Academic and Health Affairs	27864	Doctor's Hospital at Renaissance	Graduate Medical Education Expansion Program FY 2022-23	9/26/2022	\$900,000.00
070 Academic and Health Affairs	28105	Christus Spohn Hospital-Corpus	Graduate Medical Education Expansion Program FY 2022-23	10/4/2022	\$900,000.00
070 Academic and Health Affairs	28134	Texas Health Research & Education Institute	Graduate Medical Education Expansion Program FY 2022-23	11/7/2022	\$450,000.00
070 Academic and Health Affairs	26485	KPH Consolidation Inc DBA Kingwood Medical Center	Graduate Medical Education Expansion Program FY 2022-23	11/4/2022	\$5,550,000.00
070 Academic and Health Affairs	26486	CHCA West Houston LP DBA West Houston Medical Center	Graduate Medical Education Expansion Program FY 2022-23	11/29/2022	\$3,600,000.00
070 Academic and Health Affairs	26488	KPH Consolidation Inc DBA Kingwood Medical Center	Graduate Medical Education Expansion Program FY 2022-23	11/4/2022	\$3,150,000.00
070 Academic and Health Affairs	26491	CHCA West Houston LP DBA West Houston Medical Center	Graduate Medical Education Expansion Program FY 2022-23	11/28/2022	\$1,950,000.00
070 Academic and Health Affairs	26492	KPH Consolidation Inc DBA Kingwood Medical Center	Graduate Medical Education Expansion Program FY 2022-23	11/4/2022	\$1,950,000.00
070 Academic and Health Affairs	26206	Scott & White Memorial Hospital	Graduate Medical Education Expansion Program FY 2022-23	9/27/2022	\$675,000.00
070 Academic and Health Affairs	26505	Texas Health Resources	Graduate Medical Education Expansion Program FY 2022-23	9/23/2022	\$150,000.00
070 Academic and Health Affairs	26506	Texas Health Resources	Graduate Medical Education Expansion Program FY 2022-23	9/23/2022	\$150,000.00
070 Academic and Health Affairs	28408	McLennan Community College	Nursing Innovation Grant Program (NIGP) 2020-2022 Amendment	11/29/2022	\$0.00
070 Academic and Health Affairs	28421	The University of Texas Medical Branch at Galveston	Nursing Innovation Grant Program (NIGP) 2020-2022 Amendment	11/30/2022	\$0.00
070 Academic and Health Affairs	28422	University of St Thomas	Nursing Innovation Grant Program (NIGP) 2020-2022 Amendment	11/30/2022	\$0.00
070 Academic and Health Affairs	28425	St. Philip's College	Nursing Innovation Grant Program (NIGP) 2020-2022 Amendment	11/29/2022	\$0.00
070 Academic and Health Affairs	28447	Ranger College	Nursing Innovation Grant Program (NIGP) 2020-2022 Amendment	11/29/2022	\$0.00
070 Academic and Health Affairs	28456	Texas Tech University Health Sciences Center	Nursing Innovation Grant Program (NIGP) 2020-2022 Amendment	11/29/2022	\$0.00
070 Academic and Health Affairs	28457	The University of Texas at Tyler	Nursing Innovation Grant Program (NIGP) 2020-2022 Amendment	11/29/2022	\$0.00
072 TASFA Development Admin	28093	Loblolly Consulting LLC	Contractor Developer Programmer Analyst	12/7/2022	\$154,660.00
075 OnCourse	28152	The University of Texas At Austin (Serv)	Amendment Regarding Disposition of Intellectual Property involving the MapMyPath tool	10/3/2022	\$0.00
075 OnCourse	27070	Texas Education Agency	Amendment to Renew Contract	9/28/2022	\$0.00
075 OnCourse	27685	Texas Education Agency	Amendment to Renew Contract	11/15/2022	\$0.00
075 OnCourse	28120	HubSpot Inc	Annual Renewal Management Software	11/7/2022	\$24,999.30
075 OnCourse	28124	Texas Digital Library University of Texas Libraries	Interagency Agreement for Closed Captioning Service	11/21/2022	\$960.00
075 OnCourse	28294	National College Attainment Network	Renewal of National College Attainment Network Group Membership	10/28/2022	\$1,500.00
075 OnCourse	28123	Annette S Grant	Spanish Translation Services	9/30/2022	\$9,000.00
075 OnCourse	28125	Workquest Temps	Temporary Personnel	10/13/2022	\$25,771.60

Division Unit	Contract No.	Performing Agent	Description	Active Date	Total \$
075 OnCourse	27411	Goodwill Industries of Central Texas	Temporary Personnel	12/6/2022	\$14,784.00
081 Upskill and Re-skill	28091	South Texas College	Texas TEOG Relief Grant	9/29/2022	\$583,333.00
081 Upskill and Re-skill	26664	Lamar State College-Orange	The Texas Reskilling Support Fund Grant Program	9/28/2022	\$0.00
081 Upskill and Re-skill	26671	Texas A&M University-Texarkana	The Texas Reskilling Support Fund Grant Program	9/28/2022	\$0.00
081 Upskill and Re-skill	27475	Victoria College	The Texas Reskilling Support Fund Grant Program Amendment	9/19/2022	-\$20,000.00
081 Upskill and Re-skill	27476	Wharton County Junior College	The Texas Reskilling Support Fund Grant Program Amendment	9/19/2022	-\$52,000.00
081 Upskill and Re-skill	27468	Cisco College	The Texas Reskilling Support Fund Grant Program Amendment	9/20/2022	-\$60,000.00
081 Upskill and Re-skill	27471	McLennan Community College	The Texas Reskilling Support Fund Grant Program Amendment	9/19/2022	-\$250,000.00
081 Upskill and Re-skill	27472	Odessa College	The Texas Reskilling Support Fund Grant Program Amendment	9/19/2022	-\$1,000,000.00
081 Upskill and Re-skill	27473	Odessa College	The Texas Reskilling Support Fund Grant Program Amendment	9/19/2022	-\$1,000,000.00
082 Online Learning	28022	The University of Texas at Dallas (Service)	Amendment for the Digital Transformation Initiative Designing and Teaching an Online Course	9/21/2022	\$0.00
082 Online Learning	28114	Sam Houston State University (Service)	Contractor to provide Cvent expertise for the Open Texas Conference	10/7/2022	\$10,000.00
082 Online Learning	27751	Prairie View A&M University (Service)	Digital Transformation (DX) Initiative - Designing and Teaching an Online Course	9/21/2022	\$50,000.00
082 Online Learning	27756	The University of Texas at El Paso (Service)	Digital Transformation (DX) Initiative - Designing and Teaching an Online Course	9/21/2022	\$50,000.00
082 Online Learning	27742	Prairie View A&M University (Service)	Digital Transformation (DX) Initiative - Managing Learning Continuity	9/21/2022	\$75,000.00
082 Online Learning	27745	Prairie View A&M University (Service)	Digital Transformation (DX) Initiative - Measuring Digital Learning Impact	9/21/2022	\$50,000.00
083C Data Infrastructure	28153	AdmitHub PBC dba Mainstay	Amendment to extend Contract	9/30/2022	\$0.00
083C Data Infrastructure	27098	AdmitHub PBC dba Mainstay	THECB Advising Chatbot ADVi	9/22/2022	\$89,628.33
083D Data Infrastructure	27710	Forum One Communications Corporation	Will provide an engaging, intuitive, and user-friendly online data tool (portal)	9/27/2022	\$0.00
083I Data Infrastructure	27455	Lockbox Objectwin Technology Inc	Contractor Azure Data Engineer	9/28/2022	\$39,560.00
083I Data Infrastructure	27445	Esolvit Inc	Contractor Implementation Lead	9/27/2022	\$24,840.00
083I Data Infrastructure	27451	Esolvit Inc	Contractor Implementation Lead	9/27/2022	\$23,000.00
091 Texas True	28089	University of Texas Rio Grande Valley	Texas TEOG Relief Grant	9/29/2022	\$5,250,000.00
091 Texas True	28087	Texas State Technical College System	Texas TEOG Relief Grant	9/29/2022	\$583,333.00
091 Texas True	28092	El Paso County Community College District	Texas TEOG Relief Grant	9/29/2022	\$583,333.00
092 Accelerating Credentials	26744	Navarro College	Accelerating Credentials of Purpose and Value Grant Program 2022 Amendment	9/28/2022	\$0.00
092 Accelerating Credentials	26752	San Jacinto College District	Accelerating Credentials of Purpose and Value Grant Program 2022 Amendment	9/28/2022	\$0.00
092 Accelerating Credentials	26753	South Texas College	Accelerating Credentials of Purpose and Value Grant Program 2022 Amendment	10/3/2022	\$0.00
093 Work Based Learning Workflow B	27699	Tarleton State University	Work-based Learning Opportunity Grant	9/28/2022	\$0.00
093 Work Based Learning Workflow B	27822	Austin Community College	Work-based Learning Opportunity Grant	10/6/2022	\$0.00
093 Work Based Learning Workflow B	27829	Texas State Technical College System	Work-based Learning Opportunity Grant	9/28/2022	\$0.00
093 Work Based Learning Workflow B	27831	University of Houston-Downtown	Work-based Learning Opportunity Grant	10/24/2022	\$0.00
093 Work Based Learning Workflow B	27834	The University of Texas at Arlington	Work-based Learning Opportunity Grant	9/25/2022	\$0.00
093 Work Based Learning Workflow B	27835	The University of Texas at San Antonio	Work-based Learning Opportunity Grant	9/29/2022	\$0.00
093 Work Based Learning Workflow B	27838	The University of Texas at Permian Basin	Work-based Learning Opportunity Grant	9/28/2022	\$0.00
093 Work Based Learning Workflow B	27839	The University of Texas at Austin	Work-based Learning Opportunity Grant	9/27/2022	\$0.00
093 Work Based Learning Workflow B	27844	El Paso County Community College District	Work-based Learning Opportunity Grant	10/19/2022	\$0.00
093 Work Based Learning Workflow B	27841	Blinn College	Work-based Learning Opportunity Grant	9/29/2022	-\$4.00
093 Work Based Learning Workflow B	27697	Blinn College	Work-based Learning Opportunity Grant	9/29/2022	-\$207.00
093 Work Based Learning Workflow B	27837	The University of Texas at Tyler	Work-based Learning Opportunity Grant	9/27/2022	-\$10,758.00

Division Unit	Contract No.	Performing Agent	Description	Active Date	Total \$
093 Work Based Learning Workflow B	27828	Texas Southmost College	Work-based Learning Opportunity Grant	9/28/2022	-\$15,380.00
093 Work Based Learning Workflow B	27825	South Texas College	Work-based Learning Opportunity Grant	9/29/2022	-\$31,170.00
093 Work Based Learning Workflow B	27826	Texas A&M University-Corpus Christi	Work-based Learning Opportunity Grant	9/28/2022	-\$47,429.00
093 Work Based Learning Workflow B	27824	Dallas College	Work-based Learning Opportunity Grant	10/31/2022	-\$82,300.00
093 Work Based Learning Workflow B	27696	San Jacinto College District	Work-based Learning Opportunity Grant	10/3/2022	-\$147,416.00
094 Credential Repository	27737	The University of Texas at San Antonio (Service)	Building a Talent Strong Texas Pilot Participants	9/21/2022	\$150,000.00
094 Credential Repository	27930	The University of Texas At Austin (Serv)	Support of Student Success Initiatives for Extensive Introductory Courses in Texas	9/19/2022	\$500,000.00
096 Completion Grants	27457	University of Texas Rio Grande Valley	Completion Grant	9/21/2022	\$50,000.00
097 TX Leadership Scholarships	28129	University of North Texas (Service)	Amendment Texas Leadership Scholars Program	9/27/2022	\$0.00
097 TX Leadership Scholarships	27254	Texas State University (Service)	Texas Leadership Scholars Program	9/19/2022	\$916,800.00
097 TX Leadership Scholarships	27243	Prairie View A&M University (Service)	Texas Leadership Scholars Program	9/20/2022	\$641,760.00
097 TX Leadership Scholarships	27262	West Texas A&M University (Service)	Texas Leadership Scholars Program	9/22/2022	\$381,216.00
097 TX Leadership Scholarships	27252	Texas A&M International University (Service)	Texas Leadership Scholars Program	9/19/2022	\$73,680.00
098 Transfer Grants	27984	The University of Texas at El Paso (Service)	Amendment for need-based financial assistance to vertical transfer students	9/29/2022	\$273,601.00
098 Transfer Grants	27994	University of Houston- Downtown (Service)	Amendment for need-based financial assistance to vertical transfer students	9/30/2022	\$140,000.00
098 Transfer Grants	27975	Texas A&M University Texarkana Service	Amendment for need-based financial assistance to vertical transfer students	9/29/2022	\$35,000.00
098 Transfer Grants	28265	Workquest Temps	Temporary Personnel	11/9/2022	\$115,319.28
100 Advising Resource	26471	National College Advising Corps	Provide Technical Assistance to Develop and Launch a New Hybrid Advising Model	9/28/2022	\$233,725.00
102 Strategic Initiatives	27783	Coastal Cloud LLC	Minimal Viable Product My Texas Future Salesforce CRM solution for Adult Learners	9/19/2022	\$849,000.00
103 Educator Training	27936	WPA Intelligence	Research Texas High School Top Ten Percent Graduates not Enrolling in a College or University	9/29/2022	\$65,000.00
104 GradTX 2.0 Expansion	27369	University of Houston Systems	Accelerating Student Success Planning Grant	9/28/2022	\$50,000.00
104 GradTX 2.0 Expansion	28260	University of Houston	Accelerating Student Success Planning Grant	10/25/2022	\$50,000.00
104 GradTX 2.0 Expansion	27380	The University of Texas M.D. Anderson Cancer Center	Accelerating Student Success Planning Grant	9/22/2022	\$45,000.00
104 GradTX 2.0 Expansion	27375	The University of Texas at Austin	Accelerating Student Success Planning Grant	9/25/2022	\$29,050.00
104 GradTX 2.0 Expansion	27926	Institute for Higher Education Policy	Subcontractor Request for Approval Form	9/27/2022	\$0.00
104 GradTX 2.0 Expansion	28065	Institute for Higher Education Policy	Subcontractor Request for Approval Form	9/27/2022	\$0.00
104 GradTX 2.0 Expansion	28066	Institute for Higher Education Policy	Subcontractor Request for Approval Form	9/27/2022	\$0.00
104 GradTX 2.0 Expansion	28067	Institute for Higher Education Policy	Subcontractor Request for Approval Form	9/27/2022	\$0.00
104 GradTX 2.0 Expansion	28068	Institute for Higher Education Policy	Subcontractor Request for Approval Form	9/27/2022	\$0.00
104 GradTX 2.0 Expansion	28069	Institute for Higher Education Policy	Subcontractor Request for Approval Form	9/28/2022	\$0.00
104 GradTX 2.0 Expansion	28070	Institute for Higher Education Policy	Subcontractor Request for Approval Form	9/28/2022	\$0.00
104 GradTX 2.0 Expansion	28071	Institute for Higher Education Policy	Subcontractor Request for Approval Form	9/28/2022	\$0.00
105 GEER Legacy Modern	27454	Esolvit Inc	Contractor Implementation Lead	9/27/2022	\$24,205.20
105 GEER Legacy Modern	28057	Esolvit Inc	Contractor Implementation Lead	9/28/2022	\$22,100.40
132 Nursing OER	28171	Rice University (Service)	Implementation phase of the Open Educational Resources Nursing Essentials Project	11/30/2022	\$2,700,000.00
137 My TX Future	28151	Strada Collaborative Inc d/b/a Roadtrip Nation	Amendment to extend Contract	9/29/2022	\$0.00
137 My TX Future	28263	Entrust Inc	SSL Wildcard Certification for Sub-Domain Names Related to My Texas Future	10/27/2022	\$1,208.35
137 My TX Future	28334	Entrust Inc	SSL Wildcard Certification for Sub-Domain Names Related to My Texas Future	11/30/2022	\$1,208.35
138 GEERII Admin/Staffing	28072	Workquest Temps	Temporary Personnel	9/22/2022	\$112,166.40
139 Apply Texas	27929	Deloitte Consulting LLP	Web Application Development for Map My Path	10/10/2022	\$2,972,948.01

Division Unit	Contract No.	Performing Agent	Description	Active Date	Total \$
141 GEER II Apply TX	28296	Workquest Temps	Temporary Personnel	11/1/2022	\$185,785.60
143 Transfer Grants	27989	University of Texas Rio Grande Valley (Service)	Amendment for need-based financial assistance to vertical transfer students	10/27/2022	\$297,677.00
143 Transfer Grants	27974	Texas A&M University - San Antonio (Service)	Amendment for need-based financial assistance to vertical transfer students	10/27/2022	\$165,000.00
143 Transfer Grants	27999	West Texas A&M University (Service)	Amendment for need-based financial assistance to vertical transfer students	10/27/2022	\$119,393.00
143 Transfer Grants	27970	Texas A&M University Central Texas (Service)	Amendment for need-based financial assistance to vertical transfer students	10/27/2022	\$70,000.00
143 Transfer Grants	27967	Texas A&M International University (Service)	Amendment for need-based financial assistance to vertical transfer students	10/27/2022	\$62,082.00
143 Transfer Grants	27987	The University of Texas at Tyler (Service)	Amendment for need-based financial assistance to vertical transfer students	10/27/2022	\$50,000.00
143 Transfer Grants	27998	University of North Texas at Dallas (Service)	Amendment for need-based financial assistance to vertical transfer students	10/27/2022	\$20,000.00
143 Transfer Grants	27973	Texas A&M University Kingsville (Service)	Amendment for need-based financial assistance to vertical transfer students	10/25/2022	\$14,708.00
143 Transfer Grants	27966	Tarleton State University (Service)	Amendment for need-based financial assistance to vertical transfer students	10/27/2022	\$8,166.00
143 Transfer Grants	27976	Texas Southern University (Service)	Amendment for need-based financial assistance to vertical transfer students	10/25/2022	\$5,000.00
143 Transfer Grants	27991	University of Houston-Clear Lake (Service)	Amendment for need-based financial assistance to vertical transfer students	10/27/2022	\$5,000.00
143 Transfer Grants	27962	Midwestern State University (Service)	Amendment TX Transfer Grant	10/27/2022	\$15,000.00
143 Transfer Grants	28257	Texas A&M University-Corpus Christi (Service)	Award Student Aid to Select Students who Vertically Transfer to Providing Institution	10/27/2022	\$70,000.00
143 Transfer Grants	28258	Texas Woman's University (Service)	Award Student Aid to Select Students who Vertically Transfer to Providing Institution	10/27/2022	\$54,637.00
143 Transfer Grants	28256	Texas Tech University HSC at El Paso Paul L Foster School of Medicine (774) Service	Award Student Aid to Select Students who Vertically Transfer to Providing Institution	10/26/2022	\$15,000.00
143 Transfer Grants	28259	The University of Texas at Permian Basin (Service)	Award Student Aid to Select Students who Vertically Transfer to Providing Institution	10/27/2022	\$10,000.00
145 GEER II DMI Edu & Wkfr	28052	Lockbox Objectwin Technology Inc	Contractor Azure Data Engineer	9/28/2022	\$19,320.00
145 GEER II DMI Edu & Wkfr	28055	Esolvit Inc	Contractor Implementation Lead	9/27/2022	\$22,680.00
145 GEER II DMI Edu & Wkfr	28056	Esolvit Inc	Contractor Implementation Lead	9/28/2022	\$21,000.00
145 GEER II DMI Edu & Wkfr	27942	Deloitte Consulting LLP	Data Modernization Initiative Secure Data Portal	11/14/2022	\$1,989,256.00
145 GEER II DMI Edu & Wkfr	27761	Daman Consulting Incorporated	Staff Augmentation Services	10/13/2022	\$3,953,151.04
145 GEER II DMI Edu & Wkfr	28135	Workquest Temps	Temporary Personnel	10/17/2022	\$67,820.00
145 GEER II DMI Edu & Wkfr	28141	Workquest Temps	Temporary Personnel	10/14/2022	\$35,313.28
147 My TX Future	28293	Deloitte Consulting LLP	No Cost Amendment to extend My Texas Future portal contract	12/2/2022	\$0.00
147 My TX Future	27946	Deloitte Consulting LLP	Amendment to extend My Texas Future portal contract	9/28/2022	\$257,000.00
147 My TX Future	28352	Shi Government Solutions Inc	Google Places API for Autocomplete within the Maps Platform	11/29/2022	\$4,758.00
154 CMHC Consortium	27394	The University of Texas System (Serv)	Serving as the administrator of the Texas Child Mental Health Care Consortium	9/23/2022	\$3,293,676.00
154 CMHC Consortium	27390	The University of Texas At Austin (Serv)	Serving as the fiscal agent for the Texas Child Mental Health Care Consortium	9/23/2022	\$109,789,209.00
201 Academic Health and Affairs	28027	Daniel F. Shantz	Contractor to conduct a desk review	11/14/2022	\$500.00
201 Academic Health and Affairs	28094	Jeffrey J Derby	Contractor to conduct a virtual site visit	11/14/2022	\$1,000.00
201 Academic Health and Affairs	28095	Daniel F Shantz	Contractor to conduct a virtual site visit	11/14/2022	\$1,000.00
201 Academic Health and Affairs	28097	Srinivas Palanki	Contractor to conduct a virtual site visit	11/14/2022	\$1,000.00
201 Academic Health and Affairs	28218	The Chronicle of Higher Education Inc	Renewal for The Chronicle of Higher Education	10/17/2022	\$1,346.00
201 Commissioner	27410	iPhone 13 Pro Leather Case with MagSafe - Sequoia Green	iPhone 13 Pro Leather Case	9/20/2022	\$70.00
201 Commissioner's Office	28462	Staples Inc	Envelopes	11/29/2022	\$113.34
201 Communications	28236	InvisionApp Inc	Cloud-based Digital Product Design Platform	10/19/2022	\$300.00
201 Communications	28237	Atlassian PTY LTD	Monthly Subscription to Atlassian for Jira software	10/19/2022	\$1,500.00
201 Communications	28238	Trello Inc	Trello is a Web-Based Project Management Application	10/19/2022	\$750.00
201 Communications	28239	FIGMA INC	UX Design and Prototyping Tool	10/20/2022	\$150.00

Division Unit	Contract No.	Performing Agent	Description	Active Date	Total \$
201 Compliance Monitoring	26816	Texas Association of College Technical Educators	Conference Registration	9/22/2022	\$300.00
201 Compliance Monitoring	28336	State Auditors Office	Professional Development Training	11/16/2022	\$149.00
201 Compliance Monitoring	28360	YellowBookCPE.com	Professional Development Training	11/17/2022	\$130.00
201 Data Management and Research	28242	TACRAO Local Arrangements Committee	Conference Registration	10/27/2022	\$299.00
201 Data Management and Research	28312	TACRAO Local Arrangements Committee	Conference Registration	11/14/2022	\$175.00
201 Data Management and Research	28255	The University of Texas At Austin (Serv)	Data Analysis and Research Support to inform Statewide Higher Education Policy and Programs	11/21/2022	\$11,700.00
201 Data Management and Research	27912	Economic Modeling LLC	Licensee Agreement	9/21/2022	\$16,500.00
201 External Relations	28410	University of Texas at Austin - UT Copy Center	Business Cards	11/30/2022	\$90.00
201 Facilities and Support Services	28148	Arthur J Gallagher Risk Management Services Inc	Auto Insurance through SORM Sponsored Program	11/7/2022	\$262.50
201 Facilities and Support Services	28008	3FM LLC dba Lonestar Delivery & Process	Courier Service	10/31/2022	\$8,000.00
201 Facilities and Support Services	28009	Federal Express Corp	Delivery and Overnight Shipping Services	10/11/2022	\$2,000.00
201 Facilities and Support Services	28214	Xerox Corporation	Lease of Xerox Copiers	11/15/2022	\$15,117.00
201 Facilities and Support Services	28226	Texas Facilities Commission	Minor Construction work at the George H. W. Bush Building	10/28/2022	\$10,000.00
201 Facilities and Support Services	28150	Seventh Compass Inc	Web Based Emergency Text Messaging Platform	10/11/2022	\$468.00
201 Finance	28460	TSABAA	Conference Registration	12/5/2022	\$325.00
201 Finance	28186	University of Texas at Austin - UT Copy Center	Envelopes	10/18/2022	\$229.16
201 Finance	28332	Texas State Board of Public Accountancy	Texas CPA License Renewal	11/18/2022	\$85.00
201 General Counsel	28253	Shi Government Solutions Inc	Headsets	11/2/2022	\$406.90
201 General Counsel	28253	Shi Government Solutions Inc	Headsets	11/2/2022	\$51.12
201 General Counsel	28253	Shi Government Solutions Inc	Headsets	11/2/2022	\$38.84
201 General Counsel	28179	West Publishing Corporation	Legal Research Website	10/28/2022	\$1,120.00
201 General Counsel	28211	Texas Correctional Industries	Office Furniture	11/2/2022	\$778.00
201 General Counsel	28086	University of Vermont and State Agricultural College	Online Continuing Legal Education Course	10/10/2022	\$249.00
201 General Counsel	26802	State Bar of Texas	Professional Development Training	9/22/2022	\$445.00
201 General Counsel	27249	TPASS Budget and Internal Acct.	Professional Development Training	9/22/2022	\$375.00
201 General Counsel	27295	TPASS Budget and Internal Acct.	Professional Development Training	10/5/2022	\$375.00
201 Human Resources	28158	Texas Department of Public Safety	DPS clearinghouse record retrieval	10/5/2022	\$3,000.00
201 Human Resources	28248	University of Texas at Austin - UT Copy Center	Paper	10/25/2022	\$585.00
201 Human Resources	28146	House of Representatives	Texas Flags Retirement Gifts	10/5/2022	\$400.00
201 Information Solutions and Services	28029	Shi Government Solutions Inc	27 inch monitors	9/19/2022	\$5,961.80
201 Information Solutions and Services	27781	Abila Inc	Additional User Perpetual License	11/1/2022	\$9,144.41
201 Information Solutions and Services	27906	KTX System LLC DBA Axserion USA	Annual Software Maintenance	10/11/2022	\$47,394.77
201 Information Solutions and Services	28558	KTX System LLC DBA Axserion USA	Annual Support Maintenance	12/6/2022	\$7,500.00
201 Information Solutions and Services	28591	MSC Industrial Supply Company	Batteries	12/7/2022	\$14.60
201 Information Solutions and Services	28304	Carahsoft Technology Corp	Box License	11/15/2022	\$4,056.14
201 Information Solutions and Services	28162	Microsoft Corporation	Cloud Security project	9/30/2022	\$86,420.00
201 Information Solutions and Services	28222	Shi Government Solutions Inc	Comms Equipment Order for the Communications division	11/1/2022	\$19,949.84
201 Information Solutions and Services	28127	Esolvit Inc	Contractor Implementation Lead	10/14/2022	\$243,104.40
201 Information Solutions and Services	27947	Loblolly Consulting LLC	Contractor Senior Quality Assurance Analyst	11/3/2022	\$147,825.04
201 Information Solutions and Services	28128	Loblolly Consulting LLC	Contractor Software Developer 2	10/7/2022	\$99,651.20

Division Unit	Contract No.	Performing Agent	Description	Active Date	Total \$
201 Information Solutions and Services	28306	Shi Government Solutions Inc	Erwin Data Modeler Standard Edition Maintenance and Support Renewal	10/31/2022	\$1,798.20
201 Information Solutions and Services	28388	Shi Government Solutions Inc	LED Monitor	11/29/2022	\$14,520.00
201 Information Solutions and Services	27854	Ricoh USA Inc	Managed Print Services	12/7/2022	\$73,093.68
201 Information Solutions and Services	28003	Shi Government Solutions Inc	Portswigger Burp Suite Professional	9/20/2022	\$1,408.20
201 Information Solutions and Services	28315	Texas Facilities Commission	Power Outlets	11/3/2022	\$37,567.58
201 Information Solutions and Services	28429	LBJ School of Public Affairs	Professional Development Training	11/28/2022	\$800.00
201 Information Solutions and Services	28452	LBJ School of Public Affairs	Professional Development Training	12/7/2022	\$675.00
201 Information Solutions and Services	28227	Lyncverse Technologies	Renew 10 user licenses of ReSharper for ADS Developers	10/14/2022	\$2,750.00
201 Information Solutions and Services	28385	Shi Government Solutions Inc	Siteimprove Subscription	11/30/2022	\$24,407.20
201 Information Solutions and Services	28305	Software One Inc	Skype for Business	11/8/2022	\$6,552.00
201 Information Solutions and Services	28007	Shi Government Solutions Inc	USB Chargers for iPads	10/13/2022	\$146.72
201 Information Solutions and Services	28007	Shi Government Solutions Inc	USB Chargers for iPads	10/13/2022	\$142.48
201 Information Solutions and Services	27318	Broadleaf IT LLC	Web Penetration Testing Services	10/19/2022	\$35,750.00
201 Information Solutions and Services	27318	Broadleaf IT LLC	Web Penetration Testing Services	10/19/2022	\$22,750.00
201 Internal Audit	27733	KPMG LLP	Amendment to Audit Fiscal Year 2022	10/11/2022	\$6,900.00
201 Internal Audit	28194	ACFE	Conference Registration	10/13/2022	\$600.00
201 Internal Audit	28170	Texas State Board of Public Accountancy	CPA License Renewal	10/5/2022	\$85.00
201 Internal Audit	28196	The Institute of Internal Auditors	CPE for Mark Poehl from IIA Dec 2022	10/13/2022	\$599.00
201 Internal Audit	28169	Austin Chapter TX Society of Certified Public Accountants	Membership	10/5/2022	\$750.00
201 Internal Audit	28180	ACFE	Membership	10/12/2022	\$225.00
201 Internal Audit	28268	ISACA	Membership	11/1/2022	\$160.00
201 Internal Audit	28268	ISACA	Membership	11/1/2022	\$160.00
201 Internal Audit	28268	ISACA	Membership	11/1/2022	\$160.00
201 Internal Audit	28184	Institute for Internal Controls	Membership	10/13/2022	\$150.00
201 Internal Audit	28268	ISACA	Membership	11/1/2022	\$45.00
201 Internal Audit	28268	ISACA	Membership	11/1/2022	\$45.00
201 Internal Audit	28178	ACFE	Professional Development Training	10/13/2022	\$1,250.00
201 Internal Audit	28189	ACFE	Professional Development Training	10/13/2022	\$625.00
201 Internal Audit	28266	State Auditors Office	Professional Development Training	10/27/2022	\$349.00
201 Internal Audit	28282	State Auditors Office	Professional Development Training	10/28/2022	\$299.00
201 Internal Audit	28266	State Auditors Office	Professional Development Training	10/27/2022	\$249.00
201 Internal Audit	28282	State Auditors Office	Professional Development Training	10/28/2022	\$249.00
201 Internal Audit	28195	State Auditors Office	Professional Development Training	10/12/2022	\$129.00
201 Internal Audit	28206	State Auditors Office	Professional Development Training	10/12/2022	\$129.00
201 Internal Audit	28266	State Auditors Office	Professional Development Training	10/27/2022	\$129.00
201 Internal Audit	28282	State Auditors Office	Professional Development Training	10/28/2022	\$129.00
201 Internal Audit	28282	State Auditors Office	Professional Development Training	10/28/2022	\$99.00
201 Internal Audit	28231	The Institute of Internal Auditors	Professional Development Training	10/20/2022	\$50.00
201 Internal Audit	28231	The Institute of Internal Auditors	Professional Development Training	10/20/2022	\$50.00
201 Project Management and Improvement	28163	Brodart Co	Book	10/5/2022	\$123.20

Division Unit	Contract No.	Performing Agent	Description	Active Date	Total \$
201 Strategic Partnerships	28221	University of Texas at Austin - UT Copy Center	Business Cards	10/18/2022	\$213.00
201 Student Financial Aid Programs	28168	TASFAA	Membership	10/12/2022	\$250.00
201 Workforce Education	28210	University of Texas at Austin - UT Copy Center	Business Cards	10/21/2022	\$1,300.00
201 Workforce Education	28228	SHRM Texas State Council	Conference Registration	10/17/2022	\$1,449.00
201 Workforce Education	28032	National Association of State Directors of Career Technical Education Consortium	Conference Registration	10/11/2022	\$825.00
201 Workforce Education	28030	Loblolly Consulting LLC	Contractor Developer Analyst 3	10/20/2022	\$122,056.00
201 Workforce Education	28197	Kilgore College (Service)	Contractor to advise and counsel the THECB on issues affecting public junior colleges	10/13/2022	\$25,000.00
201 Workforce Education	28220	Alan J Randolph	Contractor to conduct site visit	11/14/2022	\$3,500.00
201 Workforce Education	28201	Amy Wilson	Contractor to conduct site visit	11/14/2022	\$3,000.00
201 Workforce Education	28216	Nina Almasy	Contractor to conduct site visit	11/14/2022	\$3,000.00
201 Workforce Education	28190	Shi Government Solutions Inc	HP Monitors	10/17/2022	\$1,798.20
201 Workforce Education	28209	Shi Government Solutions Inc	Logitech USB Headset	11/15/2022	\$378.10
201 Workforce Education	28026	Workquest Temps	Temporary Personnel	9/30/2022	\$42,739.20
201 Workforce Education	28101	Nokia of America Corporation	Texas Working Off-Campus: Reinforcing Knowledge and Skills Internship Program (TXWORKS)	10/12/2022	\$700,000.00
201 Workforce Education	27701	Sky 5 Solutions	Texas Working Off-Campus: Reinforcing Knowledge and Skills Internship Program (TXWORKS)	9/23/2022	\$61,600.00
201 Workforce Education	28155	University of Texas Rio Grande Valley	Work-Study Student Mentorship Program	10/26/2022	\$180,209.00
201 Workforce Education	28155	University of Houston	Work-Study Student Mentorship Program	10/26/2022	\$174,347.00
201 Workforce Education	28155	The University of Texas at Arlington	Work-Study Student Mentorship Program	10/26/2022	\$155,114.00
201 Workforce Education	28155	University of North Texas	Work-Study Student Mentorship Program	10/26/2022	\$150,947.00
201 Workforce Education	28154	Lone Star College System	Work-Study Student Mentorship Program	10/26/2022	\$148,079.00
201 Workforce Education	28154	Dallas College	Work-Study Student Mentorship Program	10/26/2022	\$142,188.00
201 Workforce Education	28155	Texas State University	Work-Study Student Mentorship Program	10/26/2022	\$141,581.00
201 Workforce Education	28155	The University of Texas at San Antonio	Work-Study Student Mentorship Program	10/26/2022	\$136,672.00
201 Workforce Education	28155	The University of Texas at Austin	Work-Study Student Mentorship Program	10/26/2022	\$121,507.00
201 Workforce Education	28155	The University of Texas at El Paso	Work-Study Student Mentorship Program	10/26/2022	\$113,794.00
201 Workforce Education	28154	Tarrant County College District	Work-Study Student Mentorship Program	10/26/2022	\$100,170.00
201 Workforce Education	28155	Sam Houston State University	Work-Study Student Mentorship Program	10/26/2022	\$84,503.00
201 Workforce Education	28154	South Texas College	Work-Study Student Mentorship Program	10/26/2022	\$80,661.00
201 Workforce Education	28155	The University of Texas at Dallas	Work-Study Student Mentorship Program	10/26/2022	\$74,862.00
201 Workforce Education	28155	University of Houston-Downtown	Work-Study Student Mentorship Program	10/26/2022	\$74,375.00
201 Workforce Education	28154	San Jacinto College District	Work-Study Student Mentorship Program	10/26/2022	\$66,881.00
201 Workforce Education	28154	El Paso County Community College District	Work-Study Student Mentorship Program	10/26/2022	\$64,458.00
201 Workforce Education	28155	Texas Woman's University	Work-Study Student Mentorship Program	10/26/2022	\$58,716.00
201 Workforce Education	28155	Tarleton State University	Work-Study Student Mentorship Program	10/26/2022	\$54,873.00
201 Workforce Education	28155	Stephen F. Austin State University	Work-Study Student Mentorship Program	10/26/2022	\$46,546.00
201 Workforce Education	28155	Texas A&M International University	Work-Study Student Mentorship Program	10/26/2022	\$46,143.00
201 Workforce Education	28155	Texas A&M University-Commerce	Work-Study Student Mentorship Program	10/26/2022	\$44,053.00
201 Workforce Education	28155	Texas A&M University-Corpus Christi	Work-Study Student Mentorship Program	10/26/2022	\$41,884.00
201 Workforce Education	28155	Texas State Technical College-Waco	Work-Study Student Mentorship Program	10/26/2022	\$41,595.00
201 Workforce Education	28155	The University of Texas at Tyler	Work-Study Student Mentorship Program	10/26/2022	\$34,722.00

Division Unit	Contract No.	Performing Agent	Description	Active Date	Total \$
201 Workforce Education	28155	Texas A&M University-San Antonio	Work-Study Student Mentorship Program	10/26/2022	\$34,680.00
201 Workforce Education	28155	West Texas A&M University	Work-Study Student Mentorship Program	10/26/2022	\$30,463.00
201 Workforce Education	28155	Texas A&M University-Kingsville	Work-Study Student Mentorship Program	10/26/2022	\$29,947.00
201 Workforce Education	28154	Del Mar College	Work-Study Student Mentorship Program	10/26/2022	\$28,966.00
201 Workforce Education	28154	Amarillo College	Work-Study Student Mentorship Program	10/26/2022	\$28,930.00
201 Workforce Education	28154	Laredo Community College	Work-Study Student Mentorship Program	10/26/2022	\$25,582.00
201 Workforce Education	28154	McLennan Community College	Work-Study Student Mentorship Program	10/26/2022	\$23,605.00
201 Workforce Education	28155	University of North Texas at Dallas	Work-Study Student Mentorship Program	10/26/2022	\$23,230.00
201 Workforce Education	28154	Southwest Texas Junior College	Work-Study Student Mentorship Program	10/26/2022	\$17,636.00
201 Workforce Education	28137	Our Lady of The Lake University of San Antonio	Work-Study Student Mentorship Program	10/26/2022	\$16,365.00
201 Workforce Education	28137	St. Mary's University of San Antonio	Work-Study Student Mentorship Program	10/26/2022	\$13,688.00
201 Workforce Education	28137	Texas Christian University	Work-Study Student Mentorship Program	10/26/2022	\$13,575.00
201 Workforce Education	28137	St. Edwards University	Work-Study Student Mentorship Program	10/26/2022	\$12,466.00
201 Workforce Education	28154	Coastal Bend College	Work-Study Student Mentorship Program	10/26/2022	\$10,312.00
201 Workforce Education	28154	Northeast Texas Community College	Work-Study Student Mentorship Program	10/26/2022	\$10,015.00
201 Workforce Education	28137	Texas Wesleyan University	Work-Study Student Mentorship Program	10/26/2022	\$8,157.00
201 Workforce Education	28154	Brazosport College	Work-Study Student Mentorship Program	10/26/2022	\$6,971.00
201 Workforce Education	28137	Texas Lutheran University	Work-Study Student Mentorship Program	10/26/2022	\$6,505.00
201 Workforce Education	28137	Southwestern Assemblies of God University	Work-Study Student Mentorship Program	10/26/2022	\$6,024.00
201 Workforce Education	28137	Huston-Tillotson University	Work-Study Student Mentorship Program	10/26/2022	\$5,488.00
201 Workforce Education	28137	Schreiner University	Work-Study Student Mentorship Program	10/26/2022	\$4,915.00
201 Workforce Education	28137	Jarvis Christian College	Work-Study Student Mentorship Program	10/26/2022	\$4,435.00
201 Workforce Education	28137	Texas College	Work-Study Student Mentorship Program	10/26/2022	\$3,468.00
201 Workforce Education	28137	Paul Quinn College	Work-Study Student Mentorship Program	10/26/2022	\$3,008.00
201 Workforce Education	28137	Southwestern Adventist University	Work-Study Student Mentorship Program	10/26/2022	\$2,662.00
201F Commissioner's Office	28164	Shi Government Solutions Inc	1099 Express	10/6/2022	\$273.60
218 Developmental Ed Prog - Admin	28139	Texas A&M University	Conference Registration	10/4/2022	\$225.00
218 Developmental Ed Prog - Admin	28139	Texas A&M University	Conference Registration	10/4/2022	\$225.00
218 Developmental Ed Prog - Admin	28139	Texas A&M University	Conference Registration	10/4/2022	\$225.00
218 Developmental Ed Prog - Admin	28139	Texas A&M University	Conference Registration	10/4/2022	\$225.00
218 Developmental Ed Prog - Admin	28139	Texas A&M University	Conference Registration	10/4/2022	\$225.00
317 Perkins-AQ&W Admin	27605	Alamo Colleges District	2022-2023 Perkins Basic Grant	9/22/2022	\$2,134,795.00
317 Perkins-AQ&W Admin	27661	South Texas College	2022-2023 Perkins Basic Grant	9/22/2022	\$2,096,120.00
317 Perkins-AQ&W Admin	27670	Texas State Technical College System	2022-2023 Perkins Basic Grant	9/25/2022	\$2,066,414.00
317 Perkins-AQ&W Admin	27625	Houston Community College System	2022-2023 Perkins Basic Grant	9/22/2022	\$1,975,814.00
317 Perkins-AQ&W Admin	27672	Tyler Junior College	2022-2023 Perkins Basic Grant	9/22/2022	\$1,308,940.00
317 Perkins-AQ&W Admin	27635	Lone Star College System	2022-2023 Perkins Basic Grant	9/22/2022	\$1,247,839.00
317 Perkins-AQ&W Admin	27609	Austin Community College	2022-2023 Perkins Basic Grant	9/22/2022	\$1,109,524.00
317 Perkins-AQ&W Admin	27607	Amarillo College	2022-2023 Perkins Basic Grant	10/3/2022	\$1,099,104.00
317 Perkins-AQ&W Admin	27617	Collin County Community College District	2022-2023 Perkins Basic Grant	9/29/2022	\$1,076,851.00

Division Unit	Contract No.	Performing Agent	Description	Active Date	Total \$
317 Perkins-AQ&W Admin	27666	Tarrant County College District	2022-2023 Perkins Basic Grant	9/29/2022	\$968,862.00
317 Perkins-AQ&W Admin	27620	El Paso County Community College District	2022-2023 Perkins Basic Grant	9/28/2022	\$807,880.00
317 Perkins-AQ&W Admin	27610	Blinn College	2022-2023 Perkins Basic Grant	9/28/2022	\$507,823.00
317 Perkins-AQ&W Admin	27648	Odessa College	2022-2023 Perkins Basic Grant	9/22/2022	\$451,206.00
317 Perkins-AQ&W Admin	27615	Coastal Bend College	2022-2023 Perkins Basic Grant	9/28/2022	\$436,923.00
317 Perkins-AQ&W Admin	27631	Laredo Community College	2022-2023 Perkins Basic Grant	9/22/2022	\$375,890.00
317 Perkins-AQ&W Admin	27668	Texarkana College	2022-2023 Perkins Basic Grant	9/25/2022	\$365,954.00
317 Perkins-AQ&W Admin	27608	Angelina College	2022-2023 Perkins Basic Grant	9/22/2022	\$335,179.00
317 Perkins-AQ&W Admin	27671	Trinity Valley Community College	2022-2023 Perkins Basic Grant	9/25/2022	\$309,131.00
317 Perkins-AQ&W Admin	27646	North Central Texas Community College District	2022-2023 Perkins Basic Grant	9/29/2022	\$285,325.00
317 Perkins-AQ&W Admin	27665	Southwest Texas Junior College	2022-2023 Perkins Basic Grant	9/29/2022	\$280,840.00
317 Perkins-AQ&W Admin	27675	Weatherford College	2022-2023 Perkins Basic Grant	9/25/2022	\$259,035.00
317 Perkins-AQ&W Admin	27669	Texas Southmost College	2022-2023 Perkins Basic Grant	9/25/2022	\$248,961.00
317 Perkins-AQ&W Admin	27673	Vernon College	2022-2023 Perkins Basic Grant	9/25/2022	\$234,194.00
317 Perkins-AQ&W Admin	27647	Northeast Texas Community College	2022-2023 Perkins Basic Grant	9/22/2022	\$215,770.00
317 Perkins-AQ&W Admin	27677	Wharton County Junior College	2022-2023 Perkins Basic Grant	9/25/2022	\$188,238.00
317 Perkins-AQ&W Admin	27674	Victoria College	2022-2023 Perkins Basic Grant	9/25/2022	\$186,858.00
317 Perkins-AQ&W Admin	27622	Galveston College	2022-2023 Perkins Basic Grant	9/22/2022	\$184,443.00
317 Perkins-AQ&W Admin	27638	Midland College	2022-2023 Perkins Basic Grant	9/29/2022	\$166,606.00
317 Perkins-AQ&W Admin	27626	Howard College	2022-2023 Perkins Basic Grant	9/22/2022	\$166,054.00
317 Perkins-AQ&W Admin	27667	Temple College	2022-2023 Perkins Basic Grant	9/25/2022	\$164,329.00
317 Perkins-AQ&W Admin	27606	Alvin Community College	2022-2023 Perkins Basic Grant	9/29/2022	\$141,627.00
317 Perkins-AQ&W Admin	27621	Frank Phillips College	2022-2023 Perkins Basic Grant	9/22/2022	\$136,832.00
317 Perkins-AQ&W Admin	27611	Brazosport College	2022-2023 Perkins Basic Grant	9/25/2022	\$136,004.00
317 Perkins-AQ&W Admin	27624	Hill College	2022-2023 Perkins Basic Grant	9/29/2022	\$131,795.00
317 Perkins-AQ&W Admin	27658	Ranger College	2022-2023 Perkins Basic Grant	9/22/2022	\$101,019.00
317 Perkins-AQ&W Admin	27614	Clarendon College	2022-2023 Perkins Basic Grant	9/25/2022	\$94,671.00
317 Perkins-AQ&W Admin	27676	Western Texas College	2022-2023 Perkins Basic Grant	9/25/2022	\$50,000.00
317 Perkins-AQ&W Admin	27660	South Plains College	2022-2023 Perkins Basic Grant	9/22/2022	\$674,567.00
317 Perkins-AQ&W Admin	28515	Brustein & Manasevit	Amendment Outside Council Strengthening Career and Technical Education for the 21st Century Act	11/30/2022	\$0.00
317 Perkins-AQ&W Admin	27903	Austin Community College	Carl D. Perkins Equitable Access and Opportunity Program: Evidence-Based	9/29/2022	\$599,892.00
317 Perkins-AQ&W Admin	27904	Texas Southmost College	Carl D. Perkins Equitable Access and Opportunity Program: Evidence-Based	9/29/2022	\$593,494.00
317 Perkins-AQ&W Admin	27902	Amarillo College	Carl D. Perkins Equitable Access and Opportunity Program: Evidence-Based	9/26/2022	\$499,450.00
317 Perkins-AQ&W Admin	27905	Texas State Technical College System	Carl D. Perkins Equitable Access and Opportunity Program: Evidence-Based	9/26/2022	\$482,620.00
317 Perkins-AQ&W Admin	27789	Odessa College	Perkins Leadership 2022-2023	9/25/2022	\$200,000.00
317 Perkins-AQ&W Admin	27791	Texas State Technical College System	Perkins Leadership 2022-2023	9/25/2022	\$172,924.00
317 Perkins-AQ&W Admin	27793	Houston Community College System	Perkins Leadership 2022-2023	10/12/2022	\$169,581.00
317 Perkins-AQ&W Admin	27795	South Texas College	Perkins Leadership 2022-2023	10/12/2022	\$149,734.00
317 Perkins-AQ&W Admin	27796	Temple College	Perkins Leadership 2022-2023	9/29/2022	\$131,828.00
317 Perkins-AQ&W Admin	27792	Temple College	Perkins Leadership 2022-2023	10/6/2022	\$45,000.00

Division Unit	Contract No.	Performing Agent	Description	Active Date	Total \$
317 Perkins-AQ&W Admin	27790	Temple College	Perkins Leadership 2022-2024	9/25/2022	\$173,355.00
317 Perkins-AQ&W Admin	28230	Association for Career and Technical Education	Perkins V - The Official Guide	10/20/2022	\$49.24
317 Perkins-AQ&W Admin	27853	Workquest Temps	Temporary Personnel	10/4/2022	\$63,360.00
317 Perkins-AQ&W Admin	28202	Workquest Temps	Temporary Personnel	10/20/2022	\$39,031.20
317 Perkins-AQ&W Admin	28318	Workquest Temps	Temporary Personnel	12/6/2022	\$93,600.00
317 Perkins-AQ&W Admin	27896	Texas Workforce Comm. BSS Only	Texas Workforce Investment Council Agreement	11/21/2022	\$18,930.00
317C Perkins-Compliance Admin	28098	State Auditors Office	Conduct the State's Single Audit for the Fiscal Year Ending August 31, 2022	9/22/2022	\$34,462.93
510 SFAP - Student Loan Admin	28217	Shi Government Solutions Inc	Adjustable Riser Stand for Laptop	10/11/2022	\$39.20
510 SFAP - Student Loan Admin	27890	National Student Clearinghouse	Automated System Database subscription	10/5/2022	\$5,000.00
510 SFAP - Student Loan Admin	27887	GlobalScope Communications Corporation	Cloud Based Call Center Services	11/15/2022	\$99,000.00
510 SFAP - Student Loan Admin	28115	Texas Workforce Comm. BSS Only	Data Sharing Agreement	12/1/2022	\$4,500.00
510 SFAP - Student Loan Admin	27882	Dpt of Info Resources-TexAn	E-commerce Online Payment Services for the Loan Program	10/12/2022	\$8,000.00
510 SFAP - Student Loan Admin	27879	ACI Payments Inc	Electronic Lockbox File Services Containing Electronic Payments initiated by THECB Borrowers	9/20/2022	\$1,000.00
510 SFAP - Student Loan Admin	27885	Experian Information Solutions Inc	Experian Database Subscription Services	10/12/2022	\$50,000.00
510 SFAP - Student Loan Admin	27888	LexisNexis Risk Solutions	Government Plus Online Data Access Subscription	10/27/2022	\$35,000.00
510 SFAP - Student Loan Admin	28182	CDW Government Inc	Laptop Computer Cable Lock	10/5/2022	\$466.57
510 SFAP - Student Loan Admin	27881	Corporation Service Company	Mandated Electronic Recording of Abstracts and Release of Judgment Liens	10/28/2022	\$25,000.00
510 SFAP - Student Loan Admin	28107	Workquest Products	Mouse Pads	9/20/2022	\$54.42
510 SFAP - Student Loan Admin	27894	US Postal Service	Post Office Box Service Fee	11/3/2022	\$2,000.00
510 SFAP - Student Loan Admin	27892	Pitney Bowes Reserve Account	Postage for Loan Program	11/21/2022	\$300,000.00
510 SFAP - Student Loan Admin	27893	Process to Process Deliveries	Process Serve Services	10/12/2022	\$150,000.00
510 SFAP - Student Loan Admin	28264	Workquest Temps	Temporary Personnel	12/6/2022	\$35,961.20
510 SFAP - Student Loan Admin	28264	Workquest Temps	Temporary Personnel	12/6/2022	\$35,961.20
515G FAS	27920	University of Texas Rio Grande Valley	Texas College Work-Study	11/16/2022	\$258,990.00
515G FAS	27920	University of Houston	Texas College Work-Study	11/16/2022	\$250,564.00
515G FAS	27920	The University of Texas at Arlington	Texas College Work-Study	11/16/2022	\$222,924.00
515G FAS	27920	University of North Texas	Texas College Work-Study	11/16/2022	\$216,935.00
515G FAS	27919	Lone Star College System	Texas College Work-Study	11/16/2022	\$212,813.00
515G FAS	27920	Texas A&M University	Texas College Work-Study	11/16/2022	\$210,499.00
515G FAS	27919	Dallas College	Texas College Work-Study	11/16/2022	\$204,347.00
515G FAS	27920	Texas State University	Texas College Work-Study	11/16/2022	\$203,474.00
515G FAS	27920	The University of Texas at San Antonio	Texas College Work-Study	11/16/2022	\$196,420.00
515G FAS	27920	The University of Texas at Austin	Texas College Work-Study	11/16/2022	\$174,626.00
515G FAS	27919	Houston Community College System	Texas College Work-Study	11/16/2022	\$173,763.00
515G FAS	27920	The University of Texas at El Paso	Texas College Work-Study	11/16/2022	\$163,541.00
515G FAS	27920	Texas Tech University	Texas College Work-Study	11/16/2022	\$149,360.00
515G FAS	27919	Tarrant County College District	Texas College Work-Study	11/16/2022	\$143,960.00
515G FAS	27920	Sam Houston State University	Texas College Work-Study	11/16/2022	\$121,445.00
515G FAS	27919	South Texas College	Texas College Work-Study	11/16/2022	\$115,923.00
515G FAS	27919	Austin Community College	Texas College Work-Study	11/16/2022	\$108,827.00

Division Unit	Contract No.	Performing Agent	Description	Active Date	Total \$
515G FAS	27920	The University of Texas at Dallas	Texas College Work-Study	11/16/2022	\$107,589.00
515G FAS	27920	University of Houston-Downtown	Texas College Work-Study	11/16/2022	\$106,889.00
515G FAS	27919	San Jacinto College District	Texas College Work-Study	11/16/2022	\$96,118.00
515G FAS	27920	Lamar University	Texas College Work-Study	11/16/2022	\$93,378.00
515G FAS	27919	El Paso County Community College District	Texas College Work-Study	11/16/2022	\$92,637.00
515G FAS	27920	Texas Woman's University	Texas College Work-Study	11/16/2022	\$84,384.00
515G FAS	27920	Tarleton State University	Texas College Work-Study	11/16/2022	\$78,862.00
515G FAS	27919	Collin County Community College District	Texas College Work-Study	11/16/2022	\$74,761.00
515G FAS	27919	San Antonio College	Texas College Work-Study	11/16/2022	\$72,589.00
515G FAS	27920	Prairie View A&M University	Texas College Work-Study	11/16/2022	\$69,645.00
515G FAS	27920	Stephen F. Austin State University	Texas College Work-Study	11/16/2022	\$66,894.00
515G FAS	27920	Texas A&M International University	Texas College Work-Study	11/16/2022	\$66,315.00
515G FAS	27920	Texas A&M University-Commerce	Texas College Work-Study	11/16/2022	\$63,311.00
515G FAS	27920	Texas A&M University-Corpus Christi	Texas College Work-Study	11/16/2022	\$60,194.00
515G FAS	27920	Texas State Technical College System	Texas College Work-Study	11/16/2022	\$59,778.00
515G FAS	27919	Blinn College	Texas College Work-Study	11/16/2022	\$59,717.00
515G FAS	27919	Tyler Junior College	Texas College Work-Study	11/16/2022	\$55,911.00
515G FAS	27919	Northwest Vista College	Texas College Work-Study	11/16/2022	\$53,982.00
515G FAS	27920	Texas Southern University	Texas College Work-Study	11/16/2022	\$53,495.00
515G FAS	27920	The University of Texas at Tyler	Texas College Work-Study	11/16/2022	\$49,901.00
515G FAS	27920	Texas A&M University-San Antonio	Texas College Work-Study	11/16/2022	\$49,840.00
515G FAS	27920	Angelo State University	Texas College Work-Study	11/16/2022	\$47,597.00
515G FAS	27920	University of Houston -Clear Lake	Texas College Work-Study	11/16/2022	\$46,592.00
515G FAS	27897	Baylor University	Texas College Work-Study	11/30/2022	\$46,480.00
515G FAS	27920	West Texas A&M University	Texas College Work-Study	11/16/2022	\$43,780.00
515G FAS	27920	Texas A&M University-Kingsville	Texas College Work-Study	11/16/2022	\$43,039.00
515G FAS	27919	Del Mar College	Texas College Work-Study	11/16/2022	\$41,628.00
515G FAS	27919	Laredo Community College	Texas College Work-Study	11/16/2022	\$36,766.00
515G FAS	27919	McLennan Community College	Texas College Work-Study	11/16/2022	\$33,924.00
515G FAS	27920	University of North Texas at Dallas	Texas College Work-Study	11/16/2022	\$33,386.00
515G FAS	27919	Palo Alto College	Texas College Work-Study	11/16/2022	\$32,574.00
515G FAS	27919	Texas Southmost College	Texas College Work-Study	11/16/2022	\$31,650.00
515G FAS	27920	Midwestern State University	Texas College Work-Study	11/16/2022	\$31,467.00
515G FAS	27919	St. Philip's College	Texas College Work-Study	11/16/2022	\$30,401.00
515G FAS	27919	Lee College	Texas College Work-Study	11/16/2022	\$29,650.00
515G FAS	27919	Navarro College	Texas College Work-Study	11/16/2022	\$29,234.00
515G FAS	27919	Central Texas College	Texas College Work-Study	11/16/2022	\$28,503.00
515G FAS	27920	University of Houston -Victoria	Texas College Work-Study	11/16/2022	\$27,752.00
515G FAS	27919	North Central Texas Community College District	Texas College Work-Study	11/16/2022	\$27,326.00
515G FAS	27897	Houston Baptist University	Texas College Work-Study	11/30/2022	\$25,935.00

Division Unit	Contract No.	Performing Agent	Description	Active Date	Total \$
515G FAS	27919	Southwest Texas Junior College	Texas College Work-Study	11/16/2022	\$25,346.00
515G FAS	27919	Kilgore College	Texas College Work-Study	11/16/2022	\$24,352.00
515G FAS	27920	The University of Texas at Permian Basin	Texas College Work-Study	11/16/2022	\$24,169.00
515G FAS	27897	Our Lady of The Lake University of San Antonio	Texas College Work-Study	11/30/2022	\$23,519.00
515G FAS	27920	The University of Texas Health Science Center at San Antonio	Texas College Work-Study	11/16/2022	\$23,468.00
515G FAS	27919	Wharton County Junior College	Texas College Work-Study	11/16/2022	\$22,859.00
515G FAS	27897	University of Mary Hardin-Baylor	Texas College Work-Study	11/30/2022	\$22,463.00
515G FAS	27919	Temple College	Texas College Work-Study	11/16/2022	\$21,662.00
515G FAS	27897	Southern Methodist University	Texas College Work-Study	11/30/2022	\$20,839.00
515G FAS	27919	Trinity Valley Community College	Texas College Work-Study	11/16/2022	\$20,007.00
515G FAS	27919	Odessa College	Texas College Work-Study	11/16/2022	\$19,976.00
515G FAS	27897	St. Mary's University of San Antonio	Texas College Work-Study	11/30/2022	\$19,672.00
515G FAS	27919	Alamo Community College District (Northeast Lakeview College)	Texas College Work-Study	11/16/2022	\$19,073.00
515G FAS	27897	Wayland Baptist University	Texas College Work-Study	11/30/2022	\$18,789.00
515G FAS	27897	University of St Thomas	Texas College Work-Study	11/30/2022	\$18,758.00
515G FAS	27919	Angelina College	Texas College Work-Study	11/16/2022	\$18,535.00
515G FAS	27920	Texas A&M Health Science Center	Texas College Work-Study	11/16/2022	\$18,444.00
515G FAS	27897	St. Edward's University	Texas College Work-Study	11/30/2022	\$17,916.00
515G FAS	27920	Lamar Institute of Technology	Texas College Work-Study	11/16/2022	\$16,779.00
515G FAS	27920	Texas A&M University - Central Texas	Texas College Work-Study	11/16/2022	\$15,947.00
515G FAS	27919	Paris Junior College	Texas College Work-Study	11/16/2022	\$15,591.00
515G FAS	27897	Parker University	Texas College Work-Study	11/30/2022	\$15,013.00
515G FAS	27920	Sul Ross State University	Texas College Work-Study	11/16/2022	\$14,992.00
515G FAS	27919	Coastal Bend College	Texas College Work-Study	11/16/2022	\$14,820.00
515G FAS	27919	Northeast Texas Community College	Texas College Work-Study	11/16/2022	\$14,393.00
515G FAS	27897	Abilene Christian University	Texas College Work-Study	11/30/2022	\$14,150.00
515G FAS	27919	Grayson College	Texas College Work-Study	11/16/2022	\$14,048.00
515G FAS	27897	Dallas Baptist University	Texas College Work-Study	11/30/2022	\$13,439.00
515G FAS	27920	Lamar State College-Port Arthur	Texas College Work-Study	11/16/2022	\$13,378.00
515G FAS	27919	Alvin Community College	Texas College Work-Study	11/16/2022	\$12,627.00
515G FAS	27897	Hardin-Simmons University	Texas College Work-Study	11/30/2022	\$12,526.00
515G FAS	27919	Howard College	Texas College Work-Study	11/16/2022	\$12,394.00
515G FAS	27919	Vernon College	Texas College Work-Study	11/16/2022	\$12,201.00
515G FAS	27897	Texas Wesleyan University	Texas College Work-Study	11/30/2022	\$11,724.00
515G FAS	27919	Brazosport College	Texas College Work-Study	11/16/2022	\$10,018.00
515G FAS	27919	Midland College	Texas College Work-Study	11/16/2022	\$9,582.00
515G FAS	27897	Texas Lutheran University	Texas College Work-Study	11/30/2022	\$9,348.00
515G FAS	27919	Galveston College	Texas College Work-Study	11/16/2022	\$9,338.00
515G FAS	27920	Lamar State College-Orange	Texas College Work-Study	11/16/2022	\$9,085.00
515G FAS	27897	Southwestern Assemblies of God University	Texas College Work-Study	11/30/2022	\$8,658.00

Division Unit	Contract No.	Performing Agent	Description	Active Date	Total \$
515G FAS	27897	Letourneau University	Texas College Work-Study	11/30/2022	\$8,526.00
515G FAS	27897	Lubbock Christian University	Texas College Work-Study	11/30/2022	\$8,212.00
515G FAS	27897	Huston-Tillotson University	Texas College Work-Study	11/30/2022	\$7,887.00
515G FAS	27897	East Texas Baptist University	Texas College Work-Study	11/30/2022	\$7,795.00
515G FAS	27897	Schreiner University	Texas College Work-Study	11/30/2022	\$7,065.00
515G FAS	27897	Jarvis Christian College	Texas College Work-Study	11/30/2022	\$6,374.00
515G FAS	27897	Austin College	Texas College Work-Study	11/30/2022	\$6,039.00
515G FAS	27920	Texas A&M University at Galveston	Texas College Work-Study	11/16/2022	\$5,775.00
515G FAS	27897	Texas College	Texas College Work-Study	11/30/2022	\$4,984.00
515G FAS	27919	Clarendon College	Texas College Work-Study	11/16/2022	\$4,831.00
515G FAS	27897	Paul Quinn College	Texas College Work-Study	11/30/2022	\$4,324.00
515G FAS	27897	Southwestern Adventist University	Texas College Work-Study	11/30/2022	\$3,826.00
515G FAS	27897	Wiley College	Texas College Work-Study	11/30/2022	\$2,821.00
515G FAS	27897	Jacksonville College	Texas College Work-Study	11/30/2022	\$2,009.00
515G FAS	27897	Southwestern Christian College	Texas College Work-Study	11/30/2022	\$639.00
515G FAS	27849	University of North Texas	Bilingual Education Program	11/30/2022	\$194,303.00
515G FAS	27849	University of North Texas at Dallas	Bilingual Education Program	11/30/2022	\$194,303.00
515G FAS	27849	Texas Woman's University	Bilingual Education Program	11/30/2022	\$194,303.00
515G FAS	27849	The University of Texas at Dallas	Bilingual Education Program	11/30/2022	\$194,303.00
515G FAS	27849	The University of Texas at Arlington	Bilingual Education Program	11/30/2022	\$194,303.00
515G FAS	27849	Texas A&M University-Commerce	Bilingual Education Program	11/30/2022	\$194,303.00
515G FAS	27849	Texas Tech University	Bilingual Education Program	11/30/2022	\$194,303.00
515G FAS	27876	Angelo State University	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27876	Sam Houston State University	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27876	Tarleton State University	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27876	Texas A&M International University	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27876	Texas A&M University	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27876	Texas A&M University - Central Texas	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27876	Texas A&M University-Corpus Christi	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27876	Texas A&M University-San Antonio	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27876	Texas A&M University-Texarkana	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27876	Texas Woman's University	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27876	The University of Texas at Arlington	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27876	The University of Texas at Dallas	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27876	The University of Texas at Permian Basin	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27876	The University of Texas at San Antonio	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27876	University of Houston	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27876	University of Houston -Clear Lake	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27876	University of Houston-Downtown	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27876	University of North Texas	Educational Aide Exemption Program	11/30/2022	\$18,579.00

Division Unit	Contract No.	Performing Agent	Description	Active Date	Total \$
515G FAS	27876	University of North Texas at Dallas	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27876	University of Texas Rio Grande Valley	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27876	Lamar State College-Orange	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27880	Angelina College	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27880	Cisco College	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27880	Clarendon College	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27880	Grayson College	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27880	Howard College	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27880	McLennan Community College	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27880	Alamo Community College District (Northeast Lakeview College)	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27880	Northeast Texas Community College	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27880	Northwest Vista College	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27880	Odessa College	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27880	Palo Alto College	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27880	Ranger College	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27880	San Antonio College	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27880	St. Philip's College	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27880	South Plains College	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27880	South Texas College	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27880	Tarrant County College District	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27880	Trinity Valley Community College	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27880	Victoria College	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27880	Dallas College	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	27880	San Jacinto College District	Educational Aide Exemption Program	11/30/2022	\$18,579.00
515G FAS	28130	Houston Community College System	Texas Educational Opportunity Grant	12/2/2022	\$768,617.00
515G FAS	28130	Tarrant County College District	Texas Educational Opportunity Grant	12/2/2022	\$487,403.00
515G FAS	28130	Dallas College	Texas Educational Opportunity Grant	12/2/2022	\$427,041.00
515G FAS	28130	Lone Star College System	Texas Educational Opportunity Grant	12/2/2022	\$353,994.00
515G FAS	28130	South Texas College	Texas Educational Opportunity Grant	12/2/2022	\$246,823.00
515G FAS	28130	Collin County Community College District	Texas Educational Opportunity Grant	12/2/2022	\$231,299.00
515G FAS	28130	Blinn College	Texas Educational Opportunity Grant	12/2/2022	\$202,250.00
515G FAS	28130	El Paso County Community College District	Texas Educational Opportunity Grant	12/2/2022	\$191,250.00
515G FAS	28130	Austin Community College	Texas Educational Opportunity Grant	12/2/2022	\$182,451.00
515G FAS	28130	San Jacinto College District	Texas Educational Opportunity Grant	12/2/2022	\$169,947.00
515G FAS	28130	Del Mar College	Texas Educational Opportunity Grant	12/2/2022	\$160,106.00
515G FAS	28130	Lee College	Texas Educational Opportunity Grant	12/2/2022	\$148,218.00
515G FAS	28130	Tyler Junior College	Texas Educational Opportunity Grant	12/2/2022	\$144,517.00
515G FAS	28130	San Antonio College	Texas Educational Opportunity Grant	12/2/2022	\$137,800.00
515G FAS	28130	Central Texas College	Texas Educational Opportunity Grant	12/2/2022	\$118,149.00
515G FAS	28130	Northwest Vista College	Texas Educational Opportunity Grant	12/2/2022	\$102,236.00

Division Unit	Contract No.	Performing Agent	Description	Active Date	Total \$
515G FAS	28130	Kilgore College	Texas Educational Opportunity Grant	12/2/2022	\$83,525.00
515G FAS	28130	Temple College	Texas Educational Opportunity Grant	12/2/2022	\$73,409.00
515G FAS	28130	Laredo Community College	Texas Educational Opportunity Grant	12/2/2022	\$69,539.00
515G FAS	28130	South Plains College	Texas Educational Opportunity Grant	12/2/2022	\$69,425.00
515G FAS	28130	McLennan Community College	Texas Educational Opportunity Grant	12/2/2022	\$68,201.00
515G FAS	28130	Palo Alto College	Texas Educational Opportunity Grant	12/2/2022	\$65,164.00
515G FAS	28130	Texas Southmost College	Texas Educational Opportunity Grant	12/2/2022	\$63,948.00
515G FAS	28130	St. Philip's College	Texas Educational Opportunity Grant	12/2/2022	\$60,268.00
515G FAS	28130	Weatherford College	Texas Educational Opportunity Grant	12/2/2022	\$58,027.00
515G FAS	28130	Paris Junior College	Texas Educational Opportunity Grant	12/2/2022	\$57,253.00
515G FAS	28130	Northeast Texas Community College	Texas Educational Opportunity Grant	12/2/2022	\$55,987.00
515G FAS	28130	Odessa College	Texas Educational Opportunity Grant	12/2/2022	\$54,328.00
515G FAS	28130	Coastal Bend College	Texas Educational Opportunity Grant	12/2/2022	\$54,322.00
515G FAS	28130	Cisco College	Texas Educational Opportunity Grant	12/2/2022	\$53,483.00
515G FAS	28130	Amarillo College	Texas Educational Opportunity Grant	12/2/2022	\$50,875.00
515G FAS	28130	Navarro College	Texas Educational Opportunity Grant	12/2/2022	\$50,662.00
515G FAS	28130	Texarkana College	Texas Educational Opportunity Grant	12/2/2022	\$49,610.00
515G FAS	28130	North Central Texas Community College District	Texas Educational Opportunity Grant	12/2/2022	\$47,017.00
515G FAS	28130	Alamo Community College District (Northeast Lakeview College)	Texas Educational Opportunity Grant	12/2/2022	\$45,354.00
515G FAS	28130	Southwest Texas Junior College	Texas Educational Opportunity Grant	12/2/2022	\$45,048.00
515G FAS	28130	Trinity Valley Community College	Texas Educational Opportunity Grant	12/2/2022	\$44,247.00
515G FAS	28130	Wharton County Junior College	Texas Educational Opportunity Grant	12/2/2022	\$40,505.00
515G FAS	28130	Howard College	Texas Educational Opportunity Grant	12/2/2022	\$39,411.00
515G FAS	28130	Angelina College	Texas Educational Opportunity Grant	12/2/2022	\$32,524.00
515G FAS	28130	Panola College	Texas Educational Opportunity Grant	12/2/2022	\$31,206.00
515G FAS	28130	Alvin Community College	Texas Educational Opportunity Grant	12/2/2022	\$26,847.00
515G FAS	28130	College of the Mainland	Texas Educational Opportunity Grant	12/2/2022	\$26,513.00
515G FAS	28130	Ranger College	Texas Educational Opportunity Grant	12/2/2022	\$25,366.00
515G FAS	28130	Grayson College	Texas Educational Opportunity Grant	12/2/2022	\$25,252.00
515G FAS	28130	Victoria College	Texas Educational Opportunity Grant	12/2/2022	\$22,179.00
515G FAS	28130	Vernon College	Texas Educational Opportunity Grant	12/2/2022	\$21,812.00
515G FAS	28130	Hill College	Texas Educational Opportunity Grant	12/2/2022	\$20,838.00
515G FAS	28130	Galveston College	Texas Educational Opportunity Grant	12/2/2022	\$17,793.00
515G FAS	28130	Brazosport College	Texas Educational Opportunity Grant	12/2/2022	\$16,303.00
515G FAS	28130	Midland College	Texas Educational Opportunity Grant	12/2/2022	\$14,994.00
515G FAS	28130	Western Texas College	Texas Educational Opportunity Grant	12/2/2022	\$9,636.00
515G FAS	28130	Clarendon College	Texas Educational Opportunity Grant	12/2/2022	\$9,071.00
515G FAS	28130	Frank Phillips College	Texas Educational Opportunity Grant	12/2/2022	\$7,646.00
515G FAS	27846	University of Texas Rio Grande Valley	Texas Grant	12/2/2022	\$8,002,495.00
515G FAS	27846	University of North Texas	Texas Grant	12/2/2022	\$4,984,805.00

Division Unit	Contract No.	Performing Agent	Description	Active Date	Total \$
515G FAS	27846	The University of Texas at Austin	Texas Grant	12/2/2022	\$3,715,964.00
515G FAS	27846	The University of Texas at Arlington	Texas Grant	12/2/2022	\$3,593,878.00
515G FAS	27846	University of Houston	Texas Grant	12/2/2022	\$2,899,499.00
515G FAS	27846	Texas State University	Texas Grant	12/2/2022	\$2,712,915.00
515G FAS	27846	The University of Texas at San Antonio	Texas Grant	12/2/2022	\$2,350,223.00
515G FAS	27846	Texas A&M University	Texas Grant	12/2/2022	\$2,228,260.00
515G FAS	27846	The University of Texas at El Paso	Texas Grant	12/2/2022	\$2,170,313.00
515G FAS	27846	The University of Texas at Dallas	Texas Grant	12/2/2022	\$2,152,581.00
515G FAS	27846	University of Houston-Downtown	Texas Grant	12/2/2022	\$2,004,551.00
515G FAS	27846	Texas Tech University	Texas Grant	12/2/2022	\$1,680,765.00
515G FAS	27846	Texas Southern University	Texas Grant	12/2/2022	\$1,560,136.00
515G FAS	27846	Sam Houston State University	Texas Grant	12/2/2022	\$1,437,195.00
515G FAS	27846	Stephen F. Austin State University	Texas Grant	12/2/2022	\$1,328,857.00
515G FAS	27846	Lamar University	Texas Grant	12/2/2022	\$1,287,228.00
515G FAS	27846	University of Houston -Clear Lake	Texas Grant	12/2/2022	\$1,246,941.00
515G FAS	27846	Angelo State University	Texas Grant	12/2/2022	\$1,239,370.00
515G FAS	27846	Tarleton State University	Texas Grant	12/2/2022	\$1,188,214.00
515G FAS	27846	Texas A&M University-San Antonio	Texas Grant	12/2/2022	\$1,183,839.00
515G FAS	27846	Texas A&M International University	Texas Grant	12/2/2022	\$1,159,088.00
515G FAS	27846	The University of Texas at Tyler	Texas Grant	12/2/2022	\$1,140,050.00
515G FAS	27846	Prairie View A&M University	Texas Grant	12/2/2022	\$1,137,722.00
515G FAS	27846	Texas A&M University-Commerce	Texas Grant	12/2/2022	\$934,969.00
515G FAS	27846	Texas Woman's University	Texas Grant	12/2/2022	\$909,622.00
515G FAS	27846	University of North Texas at Dallas	Texas Grant	12/2/2022	\$876,695.00
515G FAS	27846	The University of Texas at Permian Basin	Texas Grant	12/2/2022	\$814,167.00
515G FAS	27846	West Texas A&M University	Texas Grant	12/2/2022	\$695,350.00
515G FAS	27846	Texas A&M University-Kingsville	Texas Grant	12/2/2022	\$662,336.00
515G FAS	27846	Texas A&M University-Corpus Christi	Texas Grant	12/2/2022	\$639,189.00
515G FAS	27846	Midwestern State University	Texas Grant	12/2/2022	\$588,046.00
515G FAS	27846	University of Houston -Victoria	Texas Grant	12/2/2022	\$527,939.00
515G FAS	27846	Sul Ross State University	Texas Grant	12/2/2022	\$527,939.00
515G FAS	27846	Texas A&M University-Texarkana	Texas Grant	12/2/2022	\$527,939.00
515G FAS	27846	Texas Tech University Health Sciences Center	Texas Grant	12/2/2022	\$527,939.00
515G FAS	27846	Texas A&M University - Central Texas	Texas Grant	12/2/2022	\$527,939.00
515G FAS	27846	The University of Texas Medical Branch at Galveston	Texas Grant	12/2/2022	\$527,939.00
515G FAS	27846	The University of Texas Health Science Center at San Antonio	Texas Grant	12/2/2022	\$527,939.00
515G FAS	27846	The University of Texas Health Science Center at Houston	Texas Grant	12/2/2022	\$527,939.00
515G FAS	27846	Texas Tech Univ Health SC - El Paso (774)	Texas Grant	12/2/2022	\$527,939.00
515G FAS	27846	The University of Texas M.D. Anderson Cancer Center	Texas Grant	12/2/2022	\$527,939.00
C0001 Conf Fd-General	28143	Classic Forms and Products Inc	Items needed for 2022 Texas Higher Education Leadership Conference	10/20/2022	\$527,939.00

Division Unit	Contract No.	Performing Agent	Description	Active Date	Total \$
C0001 Conf Fd-General	28314	Longhorn Trophies Inc	Star Award Trophies	11/3/2022	\$527,939.00
					\$328,443,340.40

Agency Operations Committee

AGENDA ITEM V-B

Update on the 88th Texas Legislative Session

RECOMMENDATION: No action required

Background Information:

The 88th Texas Legislature convened on January 10, 2023.

Amy Peterson, Assistant Commissioner for External Relations, will provide an update on the legislative session and related agency activities.

Agency Operations Committee

AGENDA ITEM VI-A

Review of the “Fiscal Year 2023 Financial Report” to the Board

RECOMMENDATION: No action required

Background Information:

During each quarterly committee meeting, the Finance Department provides a financial report summarizing the agency’s fiscal-year-to-date budgetary and financial activities. This is a financial management report that is developed for both agency and Board use. Staff may revise this report periodically to present the most relevant information.

Key points:

- This report reflects data through the first quarter of Fiscal Year 2023 (FY 23).
 - September 1, 2022, through November 1, 2022
- The report is distributed to agency executive management monthly.
- Report overview:
 - Budget adjustments are primarily related to carrying forward unexpended balances from FY 22 into FY 23.
 - College Access Loan borrower level volume is about 8% lower than previous year’s level.
 - One bond sale is planned for July 2023 for new money bonds to fund student loans during the 2023-2024 academic year. Approximately \$150 million of new money bond proceeds are anticipated.
 - This report reflects the strategy structure as outlined in the General Appropriations Act from the 87th Legislature.

Mr. Anthony Infantini, Chief Financial Officer, will present this item and be available to answer any questions.

Agency Operations Committee

AGENDA ITEM VII-A

Consideration and possible action to approve the updated Internal Audit Charter

RECOMMENDATION: Approval

Background Information:

The International Standards for the Professional Practice of Internal Auditing are the standards that govern the Coordinating Board's Internal Audit department, and the Texas Internal Auditing Act requires that we comply with these professional standards. The Internal Audit (IA) Charter is required by the standards and requires periodic revision to reflect changes in the standards and reaffirmation by the Board. The Internal Audit Charter is a formal document that defines the Internal Audit department's purpose, authority, and responsibility. The Internal Audit Charter establishes the department's position within the organization; authorizes access to records, personnel, and physical properties relevant to the performance of engagements; and defines the scope of internal audit activities.

Compared to the current IA Charter, the proposed 2023 IA Charter contains minor changes to reflect the current title of Assistant Commissioner, Internal Audit and Compliance.

The proposed 2023 charter and the current version (2018) are included as "PROPOSED 2023" and "CURRENT 2018." Both a clean copy and a highlighted version (showing new elements) of the proposed 2023 IA Charter are included.

Mr. Mark Poehl, Assistant Commissioner, Internal Audit and Compliance, will present this item and is available to answer questions.

**Texas Higher Education Coordinating Board
Internal Audit Charter
January 2018**

A. Purpose and Mission

The purpose of Texas Higher Education Coordinating Board's (hereinafter THECB) internal audit department is to provide independent, objective assurance and consulting services designed to add value and improve THECB's operations. The mission of internal audit is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight. The internal audit department helps THECB accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.

B. Standards for the Professional Practice of Internal Auditing

The internal audit department will govern itself by adherence to the Texas Internal Auditing Act, Government Auditing Standards promulgated by the Government Accountability Office (GAO), and the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing, and the Definition of Internal Auditing. The Director, Internal Audit and Compliance will report periodically to senior management and the Board of THECB (hereinafter Board) regarding the internal audit department's conformance to the Code of Ethics and the Standards.

C. Authority

The Director, Internal Audit and Compliance will report functionally to the Board and administratively (i.e., day-to-day operations) to the chief executive officer (Commissioner of Higher Education). To establish, maintain, and assure that THECB's internal audit department has sufficient authority to fulfill its duties, the Board will:

- Approve the internal audit department's charter.
- Approve the risk-based internal audit plan.
- Approve the internal audit department's budget and resource plan.
- Receive communications from the Director, Internal Audit and Compliance on the internal audit department's performance relative to its plan and other matters.
- Approve decisions regarding the appointment and removal of the Director, Internal Audit and Compliance.
- Approve the remuneration of the Director, Internal Audit and Compliance.
- Make appropriate inquiries of management and the Director, Internal Audit and Compliance to determine whether there is inappropriate scope or resource limitations.

The Director, Internal Audit and Compliance will communicate and interact directly with the Board, including in executive sessions and between Board meetings as appropriate.

The Board authorizes the internal audit department to:

- Have full, free, and unrestricted access to all functions, records, property, and personnel pertinent to carrying out any engagement, subject to accountability for confidentiality and safeguarding of records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques required to accomplish audit objectives, and issue reports.
- Obtain assistance from the necessary personnel of THECB, as well as other specialized services from within or outside THECB, in order to complete the engagement.

D. Independence and Objectivity

The Director, Internal Audit and Compliance will ensure that the internal audit department remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of audit selection, scope, procedures, frequency, timing, and report content. If the Director, Internal Audit and Compliance determines that independence or objectivity may be impaired in fact or appearance, the details of impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively and in such a manner that they believe in their work product, that no quality compromises are made, and that they do not subordinate their judgment on audit matters to others.

Internal auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing any operational duties for THECB.
- Initiating or approving transactions external to the internal audit department.
- Directing the activities of any THECB employee not employed by the internal audit department, except to the extent that such employees have been appropriately assigned to auditing teams or to otherwise assist internal auditors.

Where the Director, Internal Audit and Compliance has or is expected to have roles and/or responsibilities that fall outside of internal auditing, safeguards will be established to limit impairments to independence or objectivity.

Internal auditors will:

- Disclose any impairment of independence or objectivity, in fact or appearance, to appropriate parties.
- Exhibit professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined.

- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid being unduly influenced by their own interests or by others in forming judgments.

The Director, Internal Audit and Compliance will confirm to the Board, at least annually, the organizational independence of the internal audit department.

The Director, Internal Audit and Compliance will disclose to the Board any interference and related implications in determining the scope of internal auditing, performing work, and/or communicating results.

E. Scope of Internal Audit Activities

The scope of internal audit activities encompasses, but is not limited to, objective examinations of evidence for the purpose of providing independent assessments to the Board, management, and outside parties on the adequacy and effectiveness of governance, risk management, and control processes for THECB. Internal audit assessments include evaluating whether:

- Risks relating to the achievement of THECB's strategic objectives are appropriately identified and managed.
- The actions of THECB's officers, directors, employees, and contractors are in compliance with THECB's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations or programs are consistent with established goals and objectives.
- Operations or programs are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact THECB.
- Information and the means used to identify, measure, analyze, classify, and report such information are reliable and have integrity.
- Resources and assets are acquired economically, used efficiently, and protected adequately.

The Director, Internal Audit and Compliance will report periodically to senior management and the Board regarding:

- The internal audit department's purpose, authority, and responsibility.
- The internal audit department's plan and performance relative to its plan.
- The internal audit department's conformance with The IIA's Code of Ethics and Standards, and action plans to address any significant conformance issues.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other matters requiring the attention of, or requested by, the Board.
- Results of audit engagements or other activities.
- Resource requirements.
- Any response to risk by management that may be unacceptable to THECB.

The Director, Internal Audit and Compliance also coordinates activities, where possible, and considers relying upon the work of other internal and external assurance and consulting service providers as needed. The internal audit department may perform advisory and related client

service activities, the nature and scope of which will be agreed with the client, provided the internal audit department does not assume management responsibility.

Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during engagements. These opportunities will be communicated to the appropriate level of management.

F. Responsibility

The Director, Internal Audit and Compliance has the responsibility to:

- Submit, at least annually, to senior management and the Board a risk-based internal audit plan for review and approval.
- Communicate to senior management and the Board the impact of resource limitations on the internal audit plan.
- Review and adjust the internal audit plan, as necessary, in response to changes in THECB's business, risks, operations, programs, systems, and controls.
- Communicate to senior management and the Board any significant interim changes to the internal audit plan.
- Ensure each engagement of the internal audit plan is executed, including the establishment of objectives and scope, the assignment of appropriate and adequately supervised resources, the documentation of work programs and testing results, and the communication of engagement results with applicable conclusions and recommendations to appropriate parties.
- Follow up on engagement findings and corrective actions, and report periodically to senior management and the Board any corrective actions not effectively implemented.
- Ensure the principles of integrity, objectivity, confidentiality, and competency are applied and upheld.
- Ensure the internal audit department collectively possesses or obtains the knowledge, skills, and other competencies needed to meet the requirements of the internal audit charter.
- Ensure trends and emerging issues that could impact THECB are considered and communicated to senior management and the Board as appropriate.
- Ensure emerging trends and successful practices in internal auditing are considered.
- Establish and ensure adherence to policies and procedures designed to guide the internal audit department.
- Ensure adherence to THECB's relevant policies and procedures, unless such policies and procedures conflict with the internal audit charter. Any such conflicts will be resolved or otherwise communicated to senior management and the Board.
- Ensure conformance of the internal audit department with the Standards, with the following qualifications:
 - o If the internal audit department is prohibited by law or regulation from conformance with certain parts of the Standards, the Director, Internal Audit and Compliance will ensure appropriate disclosures and will ensure conformance with all other parts of the Standards.
 - o If the Standards are used in conjunction with requirements issued by other authoritative bodies, the Director, Internal Audit and Compliance will ensure that the internal audit department conforms with the Standards, even if the internal

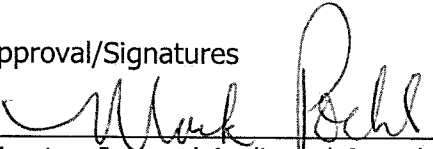
audit department also conforms with the more restrictive requirements of other authoritative bodies.

G. Quality Assurance and Improvement Program

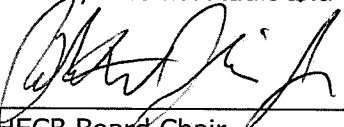
The internal audit department will maintain a quality assurance and improvement program that covers all aspects of the internal audit department. The program will include an evaluation of the internal audit department's conformance with the Standards and an evaluation of whether internal auditors apply The IIA's Code of Ethics. The program will also assess the efficiency and effectiveness of the internal audit department and identify opportunities for improvement.

The Director, Internal Audit and Compliance will communicate to senior management and the Board on the internal audit department's quality assurance and improvement program, including results of internal assessments (both ongoing and periodic) and external assessments conducted at least once every three years by a qualified, independent assessor or assessment team from outside THECB.


Approval/Signatures


Director, Internal Audit and Compliance

1/28/18
Date


THECB Board Chair

1/28/18
Date


Chief Executive Officer
(Commissioner of Higher Education)

2-2-18
Date

Texas Higher Education Coordinating Board

Internal Audit Charter

January 2023

A. Purpose and Mission

The purpose of Texas Higher Education Coordinating Board's (hereinafter THECB) internal audit department is to provide independent, objective assurance and consulting services designed to add value and improve THECB's operations. The mission of internal audit is to enhance and protect organizational value by providing risk-based and objective assurance, advice, and insight. The internal audit department helps THECB accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of governance, risk management, and control processes.

B. Standards for the Professional Practice of Internal Auditing

The internal audit department will govern itself by adherence to the Texas Internal Auditing Act, Government Auditing Standards promulgated by the Government Accountability Office (GAO), and the mandatory elements of The Institute of Internal Auditors' International Professional Practices Framework, including the Core Principles for the Professional Practice of Internal Auditing, the Code of Ethics, the International Standards for the Professional Practice of Internal Auditing, and the Definition of Internal Auditing. The Director Assistant Commissioner, Internal Audit and Compliance will report periodically to senior management and the Board of THECB (hereinafter Board) regarding the internal audit department's conformance to the Code of Ethics and the Standards.

C. Authority

The ~~Director~~ Assistant Commissioner, Internal Audit and Compliance will report functionally to the Board and administratively (i.e., day-to-day operations) to the chief executive officer (Commissioner of Higher Education). To establish, maintain, and assure that THECB's internal audit department has sufficient authority to fulfill its duties, the Board will:

- Approve the internal audit department's charter.
- Approve the risk-based internal audit plan.
- Approve the internal audit department's budget and resource plan.
- Receive communications from the ~~Director~~ Assistant Commissioner, Internal Audit and Compliance on the internal audit department's performance relative to its plan and other matters.
- Approve decisions regarding the appointment and removal of the ~~Director~~ Assistant Commissioner, Internal Audit and Compliance.
- Approve the remuneration of the ~~Director~~ Assistant Commissioner, Internal Audit and Compliance.

- Make appropriate inquiries of management and the ~~Director~~ Assistant Commissioner, Internal Audit and Compliance to determine whether there is inappropriate scope or resource limitations.

The ~~Director~~ Assistant Commissioner, Internal Audit and Compliance will communicate and interact directly with the Board, including in executive sessions and between Board meetings as appropriate.

The Board authorizes the internal audit department to:

- Have full, free, and unrestricted access to all functions, records, property, and personnel pertinent to carrying out any engagement, subject to accountability for confidentiality and safeguarding of records and information.
- Allocate resources, set frequencies, select subjects, determine scopes of work, apply techniques required to accomplish audit objectives, and issue reports.
- Obtain assistance from the necessary personnel of THECB, as well as other specialized services from within or outside THECB, in order to complete the engagement.

D. Independence and Objectivity

The ~~Director~~ Assistant Commissioner, Internal Audit and Compliance will ensure that the internal audit department remains free from all conditions that threaten the ability of internal auditors to carry out their responsibilities in an unbiased manner, including matters of audit selection, scope, procedures, frequency, timing, and report content. If the ~~Director~~ Assistant Commissioner, Internal Audit and Compliance determines that independence or objectivity may be impaired in fact or appearance, the details of impairment will be disclosed to appropriate parties.

Internal auditors will maintain an unbiased mental attitude that allows them to perform engagements objectively and in such a manner that they believe in their work product, that no quality compromises are made, and that they do not subordinate their judgment on audit matters to others.

Internal auditors will have no direct operational responsibility or authority over any of the activities audited. Accordingly, internal auditors will not implement internal controls, develop procedures, install systems, prepare records, or engage in any other activity that may impair their judgment, including:

- Assessing specific operations for which they had responsibility within the previous year.
- Performing any operational duties for THECB.
- Initiating or approving transactions external to the internal audit department.
- Directing the activities of any THECB employee not employed by the internal audit department, except to the extent that such employees have been appropriately assigned to auditing teams or to otherwise assist internal auditors.

Where the ~~Director~~ Assistant Commissioner, Internal Audit and Compliance has or is expected to have roles and/or responsibilities that fall outside of internal auditing, safeguards will be established to limit impairments to independence or objectivity.

Internal auditors will:

- Disclose any impairment of independence or objectivity, in fact or appearance, to appropriate parties.
- Exhibit professional objectivity in gathering, evaluating, and communicating information about the activity or process being examined.
- Make balanced assessments of all available and relevant facts and circumstances.
- Take necessary precautions to avoid being unduly influenced by their own interests or by others in forming judgments.

The ~~Director~~ Assistant Commissioner, Internal Audit and Compliance will confirm to the Board, at least annually, the organizational independence of the internal audit department.

The ~~Director~~ Assistant Commissioner, Internal Audit and Compliance will disclose to the Board any interference and related implications in determining the scope of internal auditing, performing work, and/or communicating results.

E. Scope of Internal Audit Activities

The scope of internal audit activities encompasses, but is not limited to, objective examinations of evidence for the purpose of providing independent assessments to the Board, management, and outside parties on the adequacy and effectiveness of governance, risk management, and control processes for THECB. Internal audit assessments include evaluating whether:

- Risks relating to the achievement of THECB's strategic objectives are appropriately identified and managed.
- The actions of THECB's officers, directors, employees, and contractors are in compliance with THECB's policies, procedures, and applicable laws, regulations, and governance standards.
- The results of operations or programs are consistent with established goals and objectives.
- Operations or programs are being carried out effectively and efficiently.
- Established processes and systems enable compliance with the policies, procedures, laws, and regulations that could significantly impact THECB.
- Information and the means used to identify, measure, analyze, classify, and report such information are reliable and have integrity.
- Resources and assets are acquired economically, used efficiently, and protected adequately.

The ~~Director~~ Assistant Commissioner, Internal Audit and Compliance will report periodically to senior management and the Board regarding:

- The internal audit department's purpose, authority, and responsibility.
- The internal audit department's plan and performance relative to its plan.
- The internal audit department's conformance with The IIA's Code of Ethics and Standards, and action plans to address any significant conformance issues.
- Significant risk exposures and control issues, including fraud risks, governance issues, and other matters requiring the attention of, or requested by, the Board.

- Results of audit engagements or other activities.
- Resource requirements.
- Any response to risk by management that may be unacceptable to THECB.

The ~~Director~~ Assistant Commissioner, Internal Audit and Compliance also coordinates activities, where possible, and considers relying upon the work of other internal and external assurance and consulting service providers as needed. The internal audit department may perform advisory and related client service activities, the nature and scope of which will be agreed with the client, provided the internal audit department does not assume management responsibility.

Opportunities for improving the efficiency of governance, risk management, and control processes may be identified during engagements. These opportunities will be communicated to the appropriate level of management.

F. Responsibility

The ~~Director~~ Assistant Commissioner, Internal Audit and Compliance has the responsibility to:

- Submit, at least annually, to senior management and the Board a risk-based internal audit plan for review and approval.
- Communicate to senior management and the Board the impact of resource limitations on the internal audit plan.
- Review and adjust the internal audit plan, as necessary, in response to changes in THECB's business, risks, operations, programs, systems, and controls.
- Communicate to senior management and the Board any significant interim changes to the internal audit plan.
- Ensure each engagement of the internal audit plan is executed, including the establishment of objectives and scope, the assignment of appropriate and adequately supervised resources, the documentation of work programs and testing results, and the communication of engagement results with applicable conclusions and recommendations to appropriate parties.
- Follow up on engagement findings and corrective actions, and report periodically to senior management and the Board any corrective actions not effectively implemented.
- Ensure the principles of integrity, objectivity, confidentiality, and competency are applied and upheld.
- Ensure the internal audit department collectively possesses or obtains the knowledge, skills, and other competencies needed to meet the requirements of the internal audit charter.
- Ensure trends and emerging issues that could impact THECB are considered and communicated to senior management and the Board as appropriate.
- Ensure emerging trends and successful practices in internal auditing are considered.
- Establish and ensure adherence to policies and procedures designed to guide the internal audit department.

- Ensure adherence to THECB's relevant policies and procedures, unless such policies and procedures conflict with the internal audit charter. Any such conflicts will be resolved or otherwise communicated to senior management and the Board.
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Approval/Signatures

~~Director~~ Assistant Commissioner, Internal Audit and Compliance Date

 THECB Board Chair Date

 Chief Executive Officer
 (Commissioner of Higher Education) Date

Texas Higher Education Coordinating Board

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January 2023

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Approval/Signatures

_____	_____
Assistant Commissioner, Internal Audit and Compliance	Date

_____	_____
THECB Board Chair	Date

_____	_____
Chief Executive Officer (Commissioner of Higher Education)	Date

Agency Operations Committee

AGENDA ITEM VII-B

Discussion of “An Audit Report on the Distribution of the National Research University Fund” issued in October 2022 by the Texas State Auditor's Office

RECOMMENDATION: No action required

Background Information:

The Texas State Auditor’s Office issued a report on the Distribution of the National Research University Fund in October 2022. The State Auditor’s report indicated that although the University of Texas at San Antonio (University) had processes for reporting restricted research awards and expenditures to the Higher Education Coordinating Board (Coordinating Board), those processes had weaknesses. As a result, the University reported expenditures to the Coordinating Board for fiscal years 2020 and 2021 that did not meet the requirements established for the National Research University Fund. The University met other criteria to be eligible for the National Research University Fund.

The State Auditor determined that the Coordinating Board had processes for collecting and analyzing information that the University reported related to the National Research University Fund’s eligibility requirements. The Coordinating Board’s certification report was accurate and supported, based on the self-reported information the University provided.

The final report is attached for reference.

Representatives from the Texas State Auditor’s Office will present this item and be available for questions.



An Audit Report on

The Distribution of the National Research University Fund

- The University of Texas at San Antonio (University) did not expend at least \$45 million in restricted research funds in fiscal year 2020.
- The University met the other eligibility requirements necessary.
- The University had effective general controls over key information technology systems.
- The Higher Education Coordinating Board had processes related to the National Research University Fund eligibility requirements.

Lisa R. Collier, CPA, CFE, CIDA
State Auditor

Although the University of Texas at San Antonio (University) had processes for reporting restricted research awards and expenditures to the Higher Education Coordinating Board (Coordinating Board), those processes had weaknesses. As a result, the University reported expenditures to the Coordinating Board for fiscal years 2020 and 2021 that did not meet the requirements established for the National Research University Fund. The University met other criteria to be eligible for the National Research University Fund.

The Coordinating Board had processes for collecting and analyzing information that the University reported related to the National Research University Fund's eligibility requirements. The Coordinating Board's certification report was accurate and supported, based on the self-reported information the University provided.

- [Background](#) | p.4
- [Audit Objective](#) | p.13

This audit was conducted in accordance with Texas Education Code, Section 62.146.

HIGH

RESTRICTED RESEARCH EXPENDITURES

The University did not meet the eligibility requirements to receive a distribution from the National Research University Fund because it did not expend at least \$45 million in restricted research funds in fiscal year 2020. The University did expend at least \$45 million in restricted research funds in fiscal year 2021.

[Chapter 1-A | p. 6](#)

LOW

OTHER ELIGIBILITY CRITERIA

The University met four of the six other criteria to be eligible for the National Research University Fund for fiscal years 2020 and 2021.

[Chapter 1-B | p. 9](#)

For more information about this audit, contact Audit Manager Michael Simon or State Auditor Lisa Collier at 512-936-9500.

October 2022 | Report No. 23-003

LOW**INFORMATION TECHNOLOGY
CONTROLS**

The University had effective general controls over key information technology systems to help ensure the completeness, integrity, and availability of expenditure and student data.

[Chapter 1-C / p. 11](#)

LOW**THE HIGHER EDUCATION
COORDINATING BOARD'S PROCESSES**

The Coordinating Board fully implemented a prior recommendation addressed to it and used the most recently available data when it performed its annual analysis for its certification report.

[Chapter 2 / p. 12](#)

Summary of Management Response

Auditors made a recommendation to address the issues identified during this audit, provided at the end of Chapter 1-A. The University agreed with the recommendation.

Ratings Definitions

Auditors used professional judgment and rated the audit findings identified in this report. The issue ratings identified for each chapter were determined based on the degree of risk or effect of the findings in relation to the audit objective(s).

PRIORITY: Issues identified present risks or effects that if not addressed could *critically affect* the audited entity's ability to effectively administer the program(s)/function(s) audited. Immediate action is required to address the noted concern(s) and reduce risks to the audited entity.

HIGH: Issues identified present risks or effects that if not addressed could *substantially affect* the audited entity's ability to effectively administer the program(s)/function(s) audited. Prompt action is essential to address the noted concern(s) and reduce risks to the audited entity.

MEDIUM: Issues identified present risks or effects that if not addressed could *moderately affect* the audited entity's ability to effectively administer the program(s)/function(s) audited. Action is needed to address the noted concern(s) and reduce risks to a more desirable level.

LOW: The audit identified strengths that support the audited entity's ability to administer the program(s)/function(s) audited or the issues identified do not present significant risks *or* effects that would negatively affect the audited entity's ability to effectively administer the program(s)/function(s) audited.

For more information on the methodology for issue ratings, see the [Report Ratings](#) section in Appendix 1.

Background Information

National Research University Fund

The Texas Constitution, Article 7, Section 20, established the National Research University Fund to provide eligible higher education institutions with funds to support increased research capacity.

The Higher Education Coordinating Board (Coordinating Board) establishes the criteria for eligibility to receive those funds. Each fiscal year, the Coordinating Board is required to certify to the Legislature and the Office of the Comptroller of Public Accounts that it has verified information regarding higher education institutions' eligibility to receive National Research University Fund appropriations.

Texas Education Code, Section 62.146(c), specifies that both the information higher education institutions report to the Coordinating Board and the Coordinating Board's certifications are subject to a mandatory audit by the State Auditor's Office.

To be eligible to receive funds from the National Research University Fund, higher education institutions must meet certain eligibility requirements.

The eligibility requirements for receiving an appropriation from the National Research University Fund include:

- Designation as an emerging research university;
- Expending at least \$45 million in restricted research funds in each of the two state fiscal years preceding the state fiscal year for which the appropriation is made; and
- Satisfying at least four of the following six criteria:
 - Having endowment funds of at least \$400 million in each of the two state fiscal years preceding the state fiscal year for which the appropriation is made.

- Awarding at least 200 doctor of philosophy degrees in each of the two academic years preceding the state fiscal year for which the appropriation is made.
- Having an entering freshman class of high academic achievement in each of the two academic years preceding the state fiscal year for which the appropriation is made.
- Being a member of a nationally recognized research or scholarly institution (such as the Association of Research Libraries or applicable honor societies).
- Having high quality faculty, as defined by the Coordinating Board, in the preceding two academic years.
- Demonstrating a commitment to high-quality graduate education, as defined by the Coordinating Board, in the preceding two academic years.

See [Appendix 2](#) for more information about the requirements.



HIGH

Chapter 1-A Restricted Research Expenditures

The University of Texas at San Antonio (University) did not meet the eligibility requirements to receive a distribution from the National Research University Fund because it did not expend at least \$45 million in restricted research funds in fiscal year 2020 (see Figure 1 on the next page for more information). The University did expend at least \$45 million in restricted research funds in fiscal year 2021.

The University reported expenditures to the Coordinating Board for fiscal years 2020 and 2021 that did not meet the requirements established for the National Research University Fund.

For fiscal year 2020, the University reported \$56,726,857 in expenditures for restricted research. Auditors identified \$13,375,794 in expenditures that are unallowable according to the Coordinating Board's *Standards and Accounting Methods for Reporting Restricted Research Expenditures*. For fiscal year 2021, the University reported \$58,550,310 in expenditures for restricted research. Auditors identified \$10,005,307 in expenditures that are unallowable according to the Coordinating Board's criteria. Those included:

- Non-expenditure transactions totaling \$10,811,054 for fiscal year 2020 and \$7,877,221 for fiscal year 2021. The University incorrectly recorded the transactions as expenditures.
- Unallowable expenditures and expenditures related to awards that were not sent to the Coordinating Board's Transparency Committee for review totaling \$2,090,042 for fiscal year 2020 and \$2,128,086 for fiscal year 2021. The unallowable expenditures included transactions that were not recorded in the correct fiscal year, did not have supporting documentation, and/or were unallowable according to the Coordinating Board's criteria.

- Expenditures totaling \$474,698 for fiscal year 2020 that were passed through to another higher education institution. According to the Coordinating Board's criteria, the University cannot report those pass through funds as restricted research expenditures because they went to an entity that was eligible for the Texas Comprehensive Research Fund or the Core Research Support Fund.

Figure 1

Summary of The University of Texas at San Antonio's Compliance with Expenditure Criteria for the National Research University Fund

Fiscal Year	Reported Amount	Unallowable Expenditures	Updated Amount
Fiscal Year 2020	\$56,726,857	\$13,375,794	\$43,351,063
Fiscal Year 2021	\$58,550,310	\$10,005,307	\$48,545,003

Sources: The Coordinating Board's *National Research University Fund Eligibility Report* for September 1, 2020, through August 31, 2021, and the University's expenditure data from its financial system (UTShare/PeopleSoft).

Recommendation

The University should strengthen its processes to ensure that only allowable expenditures are reported as restricted research funds to the Coordinating Board.

Management's Response

The University agrees with the SAO recommendation to strengthen its processes over restricted research fund reporting. The University has implemented processes to ensure that expenditures from other financial reporting are vetted through distinct review processes for the specific NRUF and SAMs criteria. New or changed processes have been implemented to improve the reporting of restricted research awards to the THECB Transparency Committee and to eliminate expenditures that do not meet NRUF and SAMs criteria. The University also implemented processes to avoid reporting pass through funds as restricted research

expenditure when they are passed to an entity that is eligible for the Texas Comprehensive Research Fund (TCRF) or the Core Research Support Fund (CRSF).

Responsible Party: The Office of the Vice President for Research and Economic Development

LOW

Chapter 1-B Other Eligibility Criteria

The University met four of the six other criteria to be eligible for the National Research University Fund for fiscal years 2020 and 2021.

The University reported to the Coordinating Board in fiscal year 2022 that it had met the other eligibility requirements necessary. (See [Appendix 2](#) for more information about the requirements.) Auditors tested and verified the University's compliance with the other statutory and Coordinating Board requirements that were in effect during fiscal years 2020 and 2021. Figure 2 summarizes the University's compliance with the other eligibility criteria for the National Research University Fund.

Figure 2

Summary of The University of Texas at San Antonio's Compliance With Other Eligibility Criteria for the National Research University Fund

Other Eligibility Criteria	Fiscal/ Academic Year 2020	Fiscal/ Academic Year 2021	Met Eligibility Requirements?	Requirement Description
Freshman Class of High Academic Achievement	58 percent	55 percent	Yes	At least 50 percent of the higher education institution's first-time entering freshman class students must be in the top 25 percent of their high school class.
Memberships	Phi Kappa Phi	Phi Kappa Phi	Yes	A university must be designated as a member of the Association of Research Libraries, have a Phi Beta Kappa Chapter, or be a member of Phi Kappa Phi.
High-quality Faculty	5 National Academy Members	5 National Academy Members	Yes	There must be five or more recognitions of national or international distinction of tenured/tenure-track faculty through membership in one of the National Academies ^a , the American Academy of Arts and Sciences, or through receiving a Nobel Price.

***Summary of The University of Texas at San Antonio's Compliance With
Other Eligibility Criteria for the National Research University Fund***

Other Eligibility Criteria	Fiscal/ Academic Year 2020	Fiscal/ Academic Year 2021	Met Eligibility Requirements?	Requirement Description
High-quality Graduate Education	<ul style="list-style-type: none"> 93 Graduate-Level Programs 77 percent Master's Graduation Rate 59 percent Doctoral Graduation Rate 	<ul style="list-style-type: none"> 95 Graduate Level Programs 73 percent Master's Graduation Rate 63 percent Doctoral Graduation Rate 	Yes	<ul style="list-style-type: none"> The number of graduate-level programs at the institution must be equal to or greater than 50. The Master's Graduation Rate at the institution must be 56 percent or higher. The Doctoral Graduation Rate must be 58 percent or higher. <p>In addition, the higher education institution must demonstrate that the overall commitment to five Doctoral degree programs, including the financial support for Doctoral degree students, is competitive with that of comparable high-quality programs at public institutions in the Association of American Universities.</p>
Endowment Funds of at Least \$400 Million	Not Applicable	Not Applicable	Not Applicable	The University did not choose to apply for meeting this requirement.
Awarded at Least 200 Doctor of Philosophy Degrees	Not Applicable	Not Applicable	Not Applicable	The University did not choose to apply for meeting this requirement.

^a This includes the National Academy of Sciences, National Academy of Engineering, and National Academy of Medicine.

Sources: Title 19, Texas Administrative Code, Sections 15.43(b)(3)(C)(i), 15.43(b)(3)(D), 15.43(b)(3)(E)(i), and 15.43(b)(3)(F); expenditure data from the University for fiscal years 2020 and 2021; and student information data from the University for academic years 2020 and 2021.

LOW

Chapter I-C

Information Technology Controls

The University had effective general controls over key information technology systems to help ensure the completeness, integrity, and availability of expenditure and student data.

For the two key information technology systems reviewed (see text box), the University:

- Implemented and maintained information security policies, standards, and procedures that met or exceeded regulatory and legal requirements.
- Appropriately limited access to current employees whose job duties require the access.
- Implemented adequate controls to manage changes made to the systems.

Key Systems

The University uses the following systems to track expenditure and student information:

- Banner, which is the University's student information system.
- UTShare/PeopleSoft, which is the University's accounting system.

Source: The University.

LOW

Chapter 2

The Higher Education Coordinating Board's Processes

The Coordinating Board had processes for collecting and analyzing information that the University reported related to the National Research University Fund eligibility requirements.

The Higher Education Coordinating Board's (Coordinating Board) certification report to the Texas Legislature and the Office of the Comptroller of Public Accounts was accurate and supported based on the self-reported information the University provided. Specifically, the Coordinating Board used the most recently available data that the University submitted when it performed its annual analysis for its certification report (see text box for more information about the certification report requirement).

Because it ensured that it used the most recently available data, the Coordinating Board fully implemented the recommendation addressed to it in *An Audit Report on the Distribution of the National Research University Fund* (State Auditor's Office Report No. 22-007, November 2021).

Certification Report Requirements

Texas Education Code, Section 62.146, requires the Coordinating Board to perform an annual analysis and report to the Office of the Comptroller of Public Accounts and the Legislature on the higher education institutions that meet or will meet the minimum requirements to become eligible to receive distributions from the National Research University Fund. That report is based on verified information the higher education institution submitted to the Coordinating Board.



Appendix 1

Objective, Scope, and Methodology

Objective

The objective of this audit was to determine whether the institution of higher education, as identified by the Higher Education Coordinating Board (Coordinating Board), is eligible to receive distributions from the National Research University Fund, based on criteria established in the Texas Education Code and any other applicable requirements.

Scope

The scope of this audit covered The University of Texas at San Antonio's (University's) National Research University Fund eligibility, as well as the Coordinating Board's processes, from September 1, 2019, to August 31, 2021. The scope also included a review of significant internal control components related to the University's restricted funds awarded and expenditure of those funds.

The following members of the State Auditor's staff performed the audit:



- Lilia Christine Srubar, CPA (Project Manager)
- Kirstin Adamcik, MBA, CFE (Assistant Project Manager)
- Charlotte Carr, M.Ed.
- Derek Lopez, MBA
- Jenna Perez, MACy
- Quang Tran, CFE
- Minh Trang
- Kiara White, CFE
- Grace L. Wicke, CPA
- Dana Musgrave, MBA, CFE (Quality Control Reviewer)
- Michael Anthony Simon, MBA, CGAP (Audit Manager)

Methodology

We conducted this performance audit from June 2022 through August 2022 in accordance with generally accepted government auditing standards. 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. In addition, during the audit, matters not required to be reported in accordance with *Government Auditing Standards* were communicated to University management for consideration.

Addressing the Audit Objectives

During the audit, we performed the following:

- Determined whether the Coordinating Board's *National Research University Fund Eligibility Report* for September 1, 2020, through August 31, 2021, was complete, accurate, and compiled using the most recent self-reported data from the University by:
 - Interviewing the Coordinating Board's management and staff about its process for compiling and preparing the report.
 - Reviewing the queries the Coordinating Board used to pull the self-reported data.
 - Comparing that data to the information in the report.
- Determined whether the University reported restricted research expenditures in compliance with the Coordinating Board's *Standards and Accounting Methods for Reporting Restricted Research Expenditures* by:
 - Testing the nonstatistical payroll and non-payroll samples described in Figure 3 on the next page to determine whether they were supported, allowable, and within the correct time period.

- Identifying all awards related to restricted research expenditures in fiscal years 2020 and 2021 and compared them to the Coordinating Board's list of restrict research awards for which universities can report expenditures to qualify for a distribution from the National Research University Fund.
- Determined whether the University met the four optional criteria by testing the nonstatistical samples described in Figure 4 to determine whether they met the eligibility requirements.
- Determined the University's compliance with information technology-related requirements, including change management, as required by the Department of Information Resources' *Security Controls Standards Catalog 2.0* and the University's policies and procedures, by:
 - Testing selected general controls over the University's accounting system (UTShare/PeopleSoft) and student information system (Banner).
 - Testing the nonstatistical samples described in Figure 5.

Sampling

Figure 3 on the next page identifies the sampling methodologies used for testing restricted research expenditures. Auditors selected a nonstatistical sample of restricted research expenditures, primarily through random selection, designed to be representative of the population. In those cases, test results may be projected to the population, but the accuracy of the projection cannot be measured. For non-payroll transactions, auditors selected additional restricted research expenditures based on risk. Those sample items generally were not representative of the population; therefore, it would not be appropriate to project those test results to the population.

Figure 3

Total Populations and Samples Selected for Restricted Research Expenditures

Description	Population		Sample Size		Sampling Methodology ^a	Representative Determination
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2021		
Payroll Expenditures	65,224	67,933	25	25	Directed random selection	Representative
Non-Payroll Expenditures	14,669	13,779	81	70	Directed random selection	Representative
Non-Payroll Expenditures	14,669	13,779	21	10	Risk-Based	Not Representative

^a **Directed Random sample** was chosen to ensure that the sample included a cross section of expenditure types. **Risk-based sample** was chosen to address specific risk factors identified in the population; the selected items had a high potential for error.

Figure 4 and Figure 5 identify the sampling methodologies used to test compliance with other eligibility requirements and information technology controls. The figures include the determination of whether the samples were representative. If a sample was representative, it would be appropriate to project those test results to the population, but the accuracy of the projection could not be measured. If a sample was not representative, it would not be appropriate to project those test results to the populations.

Figure 4

Total Populations and Samples Selected for Other Criteria

Description	Population		Sample Size		Sampling Methodology ^a	Representative Determination
	Fiscal Year 2020	Fiscal Year 2021	Fiscal Year 2020	Fiscal Year 2021		
Graduated Students - Master's	650	692	25	25	Random selection	Representative
Graduated Students - Doctoral	104	100	11	10	Random selection	Representative
Top 25 Percent Freshman Class	2,625	2,909	25	25	Random selection	Representative

^a **Random sample** was chosen to ensure that the sample included a cross section of expenditure types.

Figure 5

Total Populations and Samples Selected for Information Technology Systems

Description	Population	Sample Size	Sampling Methodology ^a	Representative Determination
UTShare/PeopleSoft Changes	166	17	Random selection	Representative
Banner Changes	203	20	Random selection	Representative
Banner Database Users	5,462	35	Risk Based	Not-Representative
Banner Application Users	104	34	Risk Based	Not-Representative

^a **Risk-based sample** was chosen to address specific risk factors identified in the population; the selected items had a high potential for error.

Data Reliability and Completeness

Auditors determined the reliability of data by (1) interviewing University management about the data and (2) reviewing data for validity and completeness. Auditors determined that the following data sets were sufficiently reliable for the purposes of the audit:

- Expenditure data for fiscal years 2020 and 2021.
- Student information, including enrollment date, graduation date, and high school class ranking.
- The University's change management logs and list of users and access rights for UTShare/PeopleSoft and Banner systems.

Report Ratings

In determining the ratings of audit findings, auditors considered factors such as financial impact; potential failure to meet program/function objectives; noncompliance with state statute(s), rules, regulations, and other requirements or criteria; and the inadequacy of the design and/or operating effectiveness of internal controls. In addition, evidence of potential fraud, waste, or abuse; significant control environment issues; and little to no corrective action for issues previously identified could increase the ratings for audit findings. Auditors also identified and considered other factors when appropriate.

Appendix 2

National Research University Fund Eligibility Requirements

The Texas Education Code, Section 62.146, requires the Higher Education Coordinating Board (Coordinating Board) to certify verified information related to criteria used in determining higher education institutions' eligibility to receive funds from the National Research University Fund (Fund). In addition, both the information that higher education institutions submit to the Coordinating Board to establish Fund eligibility and the Coordinating Board's certification or verification of that information are subject to a mandatory audit by the State Auditor in accordance with Texas Government Code, Chapter 321.

The following excerpts from Title 19, Texas Administrative Code, Section 15.43, outline the eligibility criteria:

(a) The eligibility criteria for a general academic teaching institution to receive distributions from the Fund include: having an entering freshman class of high academic achievement; receiving recognition of research capabilities and scholarly attainment of the institution; having a high-quality faculty; and demonstrating commitment to high-quality graduate education.

(b) A general academic teaching institution is eligible to receive an initial distribution from the Fund appropriated for each state fiscal year if:

(1) the institution is designated as an emerging research university under the coordinating board's accountability system;

(2) in each of the two state fiscal years preceding the state fiscal year for which the appropriation is made, the institution expended at least \$45 million in restricted research funds; and

(3) the institution satisfies at least four of the following six criteria:

(A) the value of the institution's endowment funds is at least \$400 million in each of the two state fiscal years preceding the state fiscal year for which the appropriation is made;

(B) the institution awarded at least 200 doctor of philosophy degrees during each of the two academic years preceding the state fiscal year for which the appropriation is made;

(C) in each of the two academic years preceding the state fiscal year for which the appropriation is made, the entering freshman class of the institution demonstrated high academic achievement as reflected in the following criteria:

(i) At least 50 percent of the first-time entering freshman class students at the institution are in the top 25 percent of their high school class; or

(ii) The average SAT score of first-time entering freshman class students at or above the 75th percentile of SAT scores was equal to or greater than 1210 prior to fall 2017, consisting of the Critical Reading (CR) and Mathematics (M) Components, or equal to or greater than 1280 starting with fall 2017, consisting of the Evidence-Based Reading and Writing (ERW) and Mathematics (M) Components, or the average ACT score of first-time entering freshman class students at or above the 75th percentile of ACT scores was equal to or greater than 26; and

(iii) The composition of the institution's first-time entering freshman class demonstrates progress toward reflecting the population of the state or the institution's region with respect to underrepresented students and shows a commitment to improving the academic performance of underrepresented students. One way in which this could be accomplished is by active participation in one of the Federal TRIO Programs, such as having one or more McNair Scholars in a particular cohort.

(D) the institution is designated as a member of the Association of Research Libraries, has a Phi Beta Kappa chapter, or is a member of Phi Kappa Phi;

(E) in each of the two academic years preceding the state fiscal year for which the appropriation is made, the faculty of the institution was of high quality as reflected in the following:

(i) There must be five or more recognitions of national or international distinction of tenured/tenure-track faculty through membership in one of the National Academies (including National Academy of Sciences, National Academy of Engineering, and

National Academy of Medicine), the American Academy of Arts and Sciences, or through receiving a Nobel Prize; or

(ii) The annual number of awards of national and international distinction received by tenured/tenure-track faculty during a given academic year in any of the following categories is equal to or greater than 7 for each year.

- (I) American Academy of Nursing Fellows
- (II) American Council of Learned Societies Fellows
- (III) American Law Institute Members
- (IV) Beckman Young Investigators
- (V) Burroughs Wellcome Fund Career Award Winners
- (VI) Cottrell Scholars
- (VII) Getty Scholars in Residence
- (VIII) Guggenheim Fellows
- (IX) Howard Hughes Medical Institute Investigators
- (X) Lasker Medical Research Award Winners
- (XI) MacArthur Foundation Fellows
- (XII) Andrew W. Mellon Foundation Distinguished Achievement Award Winners
- (XIII) National Endowment for the Humanities Fellows
- (XIV) National Humanities Center Fellows
- (XV) National Institutes of Health MERIT (R37) Winners
- (XVI) National Medal of Science Winners
- (XVII) National Medal of Technology and Innovation Winners
- (XVIII) National Science Foundation CAREER Award Winners (excluding those who are also PECASE winners)
- (XIX) Newberry Library Long-term Fellows
- (XX) Pew Scholars in Biomedicine
- (XXI) Pulitzer Prize Winners
- (XXII) Presidential Early Career Awards for Scientists and Engineers (PECASE) Winners

(XXIII) Robert Wood Johnson Health Policy Fellows

(XXIV) Searle Scholars

(XXV) Sloan Research Fellows

(XXVI) Fellows of the Woodrow Wilson Center

(iii) In lieu of meeting either clause (i) or (ii) of this subparagraph, an institution may request that a comprehensive review of the faculty in five of the institution's Doctoral degree programs be conducted by external consultants selected by Coordinating Board staff in consultation with the institution and said review must demonstrate that the faculty are comparable to and competitive with faculty in similar programs at public institutions in the Association of American Universities. Costs for the review shall be borne by the institution. This review is only available if the institution has already met or, as determined by Coordinating Board staff, is on track to meet three of the other eligibility criteria listed in subparagraphs (A) - (D) of this paragraph;

(F) in each of the two academic years preceding the state fiscal year for which the appropriation is made, the institution has demonstrated a commitment to high-quality graduate education as reflected in the following:

(i) The number of Graduate-level programs at the institution is equal to or greater than 50;

(ii) The Master's Graduation Rate at the institution is 56 percent or higher and the Doctoral Graduation Rate is 58 percent or higher; and

(iii) The institution must demonstrate that the overall commitment to five Doctoral degree programs, including the financial support for Doctoral degree students, is competitive with that of comparable high-quality programs at public institutions in the Association of American Universities. The five Doctoral degree programs selected for this review must be those selected in subparagraph (E)(iii) of this paragraph or, if subparagraph (E)(iii) of this paragraph is not chosen by the institution, then any five Doctoral degree programs at the institution. Costs for the review shall be borne by the institution.

Appendix 3

Eligibility Determination Letter



Lisa R. Collier,
CPA, CFE, CIDA,
State Auditor

August 31, 2022

Dr. T. Taylor Eighmy, President
The University of Texas at San Antonio
One UTSA Circle
San Antonio, TX 78249-0601

Subject: The University of Texas at San Antonio's Eligibility for the National Research University Fund

Dear Dr. Eighmy:


The State Auditor's Office has reviewed the report that the Higher Education Coordinating Board (Coordinating Board) submitted in May 2022 indicating that The University of Texas at San Antonio (University) had met the eligibility requirements for distribution of funds from the National Research University Fund. In accordance with Texas Education Code, Section 62.146(c), the State Auditor's Office conducted the required audit of information that the University submitted to the Coordinating Board for the purposes of establishing eligibility.

The State Auditor's Office determined that the University did not meet all of the criteria established in the Texas Education Code and by the Coordinating Board for expenditures for restricted research. Specifically, for fiscal year 2020, the University did not meet the requirement that it expend at least \$45 million in restricted research funds. Therefore, the State Auditor's Office concluded that the University is not eligible to receive funds from the National Research University Fund at this time. The determination that the University did not meet the eligibility requirements applies to those requirements as they existed during fiscal years 2020 and 2021.

If you have any questions, please contact Michael Simon, Audit Manager, or me at (512) 936-9500.

Sincerely,

Lisa R. Collier, CPA, CFE, CIDA
State Auditor

 Robert E. Johnson
Building
1501 N. Congress Avenue
Austin, Texas 78701

 P.O. Box 12067
Austin, Texas 78711-2067

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www.sao.texas.gov



SAO Report No. 22-331

Dr. T. Taylor Eighmy, President
The University of Texas at San Antonio
August 31, 2022
Page 2

cc: Members of The University of Texas System Board of Regents
Mr. Kevin P. Eltife, Chairman
Ms. Janiece Longoria, Vice Chairman
Mr. James C. "Rad" Weaver, Vice Chairman
Ms. Christina Melton Crain
Mr. R. Steven Hicks
Mr. Jodie Lee Jiles
Dr. Nolan Perez
Mr. Stuart W. Stedman
Mr. Kelcy L. Warren
Mr. Neelesh C. "Neel" Mutyala, Student Regent
Mr. James B. Milliken, Chancellor, The University of Texas System
Mr. J. Michael Peppers, Chief Audit Executive, The University of Texas System
Ms. Veronica Salazar, Chief Financial Officer and Senior Vice President for Business
Affairs, The University of Texas at San Antonio
Dr. Kimberly Andrews Espy, Provost and Senior Vice President for Academic Affairs, The
University of Texas at San Antonio
Dr. Bernard Arulanandam, Vice President for Research, Economic Development, and
Knowledge Enterprise, The University of Texas at San Antonio
Mr. Jay Rossello, Chief Legal Officer, The University of Texas at San Antonio
Mr. Paul A. Tyler, Chief Audit Executive, The University of Texas San Antonio

Appendix 4

Related State Auditor’s Office Reports

Figure 6

Report Number	Report Name	Release Date
22-007	<i>An Audit Report on the Distribution of the National Research University Fund</i> (For The University of Texas at Arlington)	November 2021
18-036	<i>An Audit Report on the Distribution of the National Research University Fund</i> (For The University of Texas at Dallas)	July 2018



Copies of this report have been distributed to the following:

Legislative Audit Committee

The Honorable Dan Patrick, Lieutenant Governor, Joint Chair

The Honorable Dade Phelan, Speaker of the House, Joint Chair

The Honorable Joan Huffman, Senate Finance Committee

The Honorable Robert Nichols, Member, Texas Senate

The Honorable Greg Bonnen, House Appropriations Committee

The Honorable Morgan Meyer, House Ways and Means Committee

Office of the Governor

The Honorable Greg Abbott, Governor

The University of Texas at San Antonio

Members of the University of Texas System Board of Regents

Mr. James B. Milliken, Chancellor

Dr. T. Taylor Eighmy, President

Higher Education Coordinating Board

Members of the Higher Education Coordinating Board

Dr. Harrison Keller, Commission of Higher Education



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Agency Operations Committee

AGENDA ITEM VII-C

Auditor's update on Internal Audit reports and activities

RECOMMENDATION: No action required

Background Information:

Three reports were completed during the reporting period since the October 2022 Agency Operations Committee meeting.

Engagements Completed

- (1) Follow-Up Verification of the Audit of Formula Funding – Health-Related Institutions
- (2) Quality Assurance and Improvement Program Report for FY 2022 (summary report)
- (3) Internal Audit Follow-Up Status Report (summary report)

Projects in Progress as of October 2022	Stage of Project
Data Modernization Initiative Review and Advisory Services	Planning/Fieldwork
GEER Funds Administration Review and Advisory Services	Planning/Fieldwork

Other Internal Audit Activities

- Collaboration regarding GEER fund administration
- Collaboration regarding Data Modernization Initiative administration
- Collaboration regarding ethics and risk management agency training updates
- Collaboration regarding CAPPS financial
- State of Texas Single Audit Fiscal Year 2022 – external auditor coordination
- Financial statement audit, Fiscal Years 2022 and 2023 – external auditor coordination

Mark Poehl, Assistant Commissioner, Internal Audit and Compliance, and Paul Maeyaert, Assistant Director, Internal Audit and Compliance, will present this item and are available to answer questions.

Fred Farias III, O.D.
CHAIR

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Harrison Keller, Ph.D.
COMMISSIONER OF HIGHER
EDUCATION

September 19, 2022

Dr. Harrison Keller
Commissioner of Higher Education
1200 E. Anderson Lane
Austin, TX 78752

Re: Final Report Follow-Up Verification of the Audit of Formula Funding -
Health Related Institutions, THECB-IA-WP-233F

Dr. Keller:

I am attaching the final report on *A Follow-Up Verification of the Audit of Formula Funding - Health Related Institutions*, which describes the status of recommendations from *An Audit of Formula Funding-Health Related Institutions Program at the Texas Higher Education Coordinating Board*, Report No. IA-WP-21-233 issued May 26, 2021. This report will be presented at the January 2023 Agency Operations Committee meeting.

This report indicates substantial progress towards addressing outstanding Internal Audit findings and outlines remaining issues that are still in progress. Management continues to demonstrate an ability to remediate identified internal control deficiencies on a timely basis.

We would like to thank agency staff for their work implementing corrective actions. We look forward to working together to verify the implementation of the remaining recommendations.

If you have any questions or comments, please let me know.

Sincerely,



Mark A. Poehl, CPA, CIA, CISA, CFE

Assistant Commissioner, Internal Audit and Compliance

Project Name	Issue	Recommendation	Status
Audit of Formula Funding-HRI	Agency practices do not comply with the requirements of TEC	Recommendation 1 - No later than June 1 of every even-numbered calendar year, notify the governing boards of the formulas designated by the board to be used by the institutions in making appropriation requests for the next succeeding biennium.	In Progress - Disposition: The next memo to LBB/Governor's office notifying them of the data will not be distributed until November 2022.
Audit of Formula Funding-HRI	Agency practices do not comply with the requirements of TEC	Recommendation 2 - Certify to the governor and the Legislative Budget Board that each institution has prepared its appropriation request in accordance with the designated formulas and in accordance with the uniform system of reporting.	Reviewed-Cleared Disposition: THECB ensured the FY2024-2025 Formula Funding Recommendations were communicated to appropriate stakeholders. Another memo will be released in November 2022.
Audit of Formula Funding-HRI	FF HRI spreadsheet lacks controls	Recommendation 1 - Keep business data in an appropriately accessible location, such as a shared drive with access defined based on business necessity.	In progress - Disposition: The next version of the formula file will not be developed until October/November 2022.
Audit of Formula Funding-HRI	FF HRI spreadsheet lacks controls	Recommendation 2 - Consider additional strengthening of information security and data integrity controls through password protection of documents that contain important information.	Reviewed-Cleared Disposition: Access to the folders where formula files are kept has been limited to

			administrative staff, Funding and Resource Planning team, and the Deputy Commissioner of Data Analytics
Audit of Formula Funding-HRI	Written procedures require improvement	Recommendation 1 - Expand written procedures governing FF-HRI administration processes. Ensure the written procedures are routinely updated, address review processes, and serve as a resource to promote business continuity.	Reviewed-Cleared Disposition: The procedures file was updated in May 2021 and includes information on process steps, timelines, staff responsible, definition of formulas and calculations, data sources, and review and monitoring processes.

PERFORMED BY:

Ms. Michelle Carlin, CFE, CISA, Senior Internal Auditor

cc:

THECB

Board Members

Commissioner's Office

Ms. Sarah Keyton, Associate Commissioner for Administration

Ms. Nicole Bunker-Henderson, General Counsel

Mr. Ken Martin, Chief Operating Officer/Chief Financial Officer

Ms. Melissa Henderson, Chief of Staff

Strategic Planning

Ms. Emily Cormier, Assistant Commissioner Funding and Resource Planning

STATUTORY DISTRIBUTION REQUIREMENT

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Ms. Sarah Hicks, Director

State Auditor's Office

Internal Audit Coordinator

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Sunset Advisory Commission

Ms. Jennifer Jones, Executive Director

Texas Higher Education COORDINATING BOARD

Internal Audit and Compliance

Fiscal Year 2022

**Quality Assurance and
Improvement Program**

Table of Contents

Requirements for Improvement	3
Internal Assessments	4
Internal Audit Performance Measures—for Fiscal Year 2022	4
Internal Audit Internal Review	5
Compliance Monitoring Performance Measures for Fiscal Year 2022.....	6
External Assessment	8

Requirements for Improvement

International Standards for the Professional Practice of Internal Auditing

Standard 1300-Quality Assurance and Improvement Program (QAIP): The Chief Audit Executive must develop and maintain a quality assurance and improvement program that covers all aspects of the internal audit activity. To implement this standard, the chief audit executive must consider the requirements related to its five essential components:

- Internal assessments (Standard 1311)
- External assessments (Standard 1312)
- Reporting on the QAIP (Standard 1320)
- Use of “Conforms with the International Standards for the Professional Practice of Internal Auditing” (Standard 1321)
- Disclosure of nonconformance (Standard 1322)

Generally Accepted Government Auditing Standards (GAGAS)

Chapter 5-Section 5.02 and 5.84, each audit organization performing audits in accordance with GAGAS must:

- a. Establish and maintain a system of quality control that is designed to provide the audit organization with reasonable assurance that the organization and its personnel comply with professional standards and applicable legal and regulatory requirements, and
- b. Have an external peer review performed by reviewers independent of the audit organization being reviewed at least once every 3 years.

Professional Requirements and Auditor Independence

The Internal Audit and Compliance Department conducts audits in conformance with GAGAS promulgated by the US Government Accountability Office (GAO) and the Institute of Internal Auditors (IIA's) International Standards for the Professional Practice of Internal Auditing and Code of Ethics. These standards require that we be independent from any entity or person that we audit or may audit and be objective when conducting such audits. Furthermore, IIA Standards and GAGAS require that the Chief Audit Executive confirm to the Board, at least annually, the organizational independence of the internal audit activity. THECB Internal Audit and Compliance is organizationally independent of management and as such, remains objective when conducting audits.

Internal Assessments

Internal Audit Performance Measures—for Fiscal Year 2022

Performance Measure/Goal	Results	
	Fiscal Year End August 31, 2022	
<p>1. Was the approved annual audit plan achieved?</p> <p><i>Substantial achievement is the goal, with a target of 90% of project workload completed by year end.</i></p>	Full Achievement	100%
<p>2. Were final audit reports sent timely to oversight bodies?</p> <p><i>Substantial achievement is the goal, with a target of 100% of final reports sent to oversight bodies within 30 days of final report issuance.</i></p>	Full Achievement	100%
<p>3. Was the Internal Audit Annual Report submitted timely?</p> <p><i>This report has a November 1 statutory deadline.</i></p>	Full Achievement	100%
<p>4. Was the Internal Audit Annual Plan prepared in a timely manner?</p> <p><i>Advance preparation activity must be staged throughout the year to ensure that the final Annual Plan is ready for board approval at the July meeting.</i></p>	Full Achievement	100%
<p>5. Was the Internal Audit function in general conformity with professional standards, as measured by the External Quality Assurance Review?</p> <p><i>General conformance with the Institute of Internal Auditors Professional Standards is the highest rating, followed by Partial Conformance and Non-Conformance.</i></p>	Full Achievement	100%
<p>6. Was the Internal Audit function in general conformity with professional standards, as measured by an annual internal self-assessment?</p> <p><i>General conformance with the Institute of Internal Auditors Professional Standards is the highest rating, followed by Partial Conformance and Non-Conformance.</i></p>	Full Achievement	100%
<p>7. Was internal audit time used efficiently and effectively?</p>	Full Achievement	100%

Performance Measure/Goal	Results
	Fiscal Year End August 31, 2022
<i>Internal Audit holds itself to responsible standards for the effective and efficient use of auditor time. A benchmark standard of 75% of each auditor's time being charged to an audit, or being related to conducting audits, is the goal.</i>	84.1% of available auditor time was directly used for audits or audit-related activity.

Internal Audit Internal Review

Internal Audit is engaged in ongoing advisory services to provide recommendations for agency's considerations. These ongoing services include Data Modernization Initiative and federal funds administration. The department actively participate in the Agency's Data Governance Committee to strategize and steers the enterprise-wide data governance program to enable data quality and regulatory compliance.

Compliance Monitoring Performance Measures for Fiscal Year 2022

Performance Measure/Goal	Results
	Fiscal Year End August 31, 2022
<p>8. Was the approved annual audit plan achieved?</p> <p><i>Substantial achievement is the goal, with a target of 90% of project workload completed by year end.</i></p>	<p>Full Achievement 93%</p>
<p>9. Were final audit reports sent timely to oversight bodies?</p> <p><i>Substantial achievement is the goal, with a target of 100% of final reports sent to oversight bodies within 30 days of final report issuance.</i></p>	<p>Full Achievement 100%</p>
<p>10. Was the Compliance Monitoring Annual Plan prepared in a timely manner?</p> <p><i>Advance preparation activity must be staged throughout the year to ensure that the final Annual Plan is ready for board approval at the July meeting.</i></p>	<p>Full Achievement 100%</p> <p>Annual Plan was presented and approved in July, 2021.</p>
<p>11. Was the Compliance Monitoring function in general conformity with professional standards, as measured by the External Quality Assurance Review?</p> <p><i>"Pass with Generally Accepted Government Auditing Standards" is the highest rating, followed by "Pass with Deficiencies" and "Fail."</i></p>	<p>Full Achievement 100%</p> <p>"Pass" was expressed in the most recent External Quality Assurance Review conducted in FY 22.</p>
<p>12. Was Compliance monitoring audit time used efficiently and effectively?</p>	<p>Full Achievement 100%</p>

Performance Measure/Goal	Results
	Fiscal Year End August 31, 2022
<i>Compliance Monitoring holds itself to responsible standards for the effective and efficient use of auditor time. A benchmark standard of 75% of each auditor's time being charged to an audit, or being related to conducting audits, is the goal.</i>	75% of available auditor time was directly used for audits or audit-related activity.
13. How many third-party inquiries were resolved through Compliance Monitoring assistance? <i>Substantial achievement is the goal, with a target of 100% of responses to third party requests.</i>	Full Achievement 100% Compliance Monitoring responded to 10 inquiries during fiscal year 2022.

A total of 212 Compliance Monitoring projects were conducted from FY2015 to FY2022. Compliance Monitoring activities averaged 26.5 per fiscal year.

Compliance Monitoring			
Fiscal Year	Financial Aid	Formula Funding	Total
2022	17	10	27
2021	15	16	31
2020	17	19	36
2019	10	13	23
2018	16	12	28
2017	13	8	21
2016	11	10	21
2015	12	13	25

External Assessment



Texas Higher Education Coordinating Board

EXTERNAL QUALITY ASSURANCE REVIEW REPORT

INTERNAL AUDIT and COMPLIANCE DEPARTMENT

August 2022

Prepared by:
Richard Tarr, CIA, CISA
P.O. Box 560716
Orlando, FL 32856
Ph/Fax: 407.896.2760
E-mail: rtarr@racar.com



OVERVIEW

A virtual External Quality Assurance (EQA) review was conducted at the Texas Higher Education Coordinating Board (THECB), located in Austin, Texas from July 25 to July 29, 2022, for audits conducted from September 1, 2019, to June 30, 2022.

Texas Government Code § 2102 (Texas Internal Auditing Act) requires an internal audit activity to be in conformance with the Standards for the Professional Practice of Internal Auditing, the Code of Ethics, contained in the Professional Practices Framework as promulgated by the Institute of Internal Auditors (IIA), and with the Government Accountability Office's (GAO) Generally Accepted Government Auditing Standards (GAGAS). These are collectively referred to as the *Standards* in this report.

The overall objective of the EQA review was to determine the extent to which the Internal Audit and Compliance Department (IACD) at THECB is in conformance with the *Standards* and the requirements of the Texas Internal Auditing Act.

The review was performed by Richard Tarr, CIA, CISA, and Elizabeth Stepp, CPA, CIA, CGAP, CRMA who attest that they are fully qualified to conduct this EQA review, and are independent in all respects from THECB and the IACD. The reviewers utilized guidance from both the State Agency Internal Audit Forum (SAIAF) Peer Review Program's assessment tool and the IIA's 2017 "Quality Assessment Manual" which includes the scope of the work evaluations and assessments of the following areas:

- The Internal Audit and Compliance's reporting relationship and the communication the Assistant Commissioner has with the Agency Operating Committee and the Commissioner of Higher Education;
- Existing internal audit policies and procedures;
- The independence and the objectivity of the audit work performed;
- The risk assessment and annual audit planning process;
- The planning process for individual audit projects;

- The audit methodologies used in performing the work;
- A review of a representative sample of audit workpaper files and reports;
- The workpaper documentation that supports the work performed;
- The support for the conclusions and recommendations in the audit reports;
- How the results of audits are communicated;
- The procedures for following up on audit recommendations; and
- The knowledge, skills, discipline, and training of the staff.

Interviews were also conducted with selected individuals, who included, among others: the THECB Board Chair; the Chair of the Agency Operating Committee (AOC); the Commissioner of Higher Education; the Assistant Commissioner of Internal Audit and Compliance; and the IACD staff.

It is important to note that the *Standards* are expressed in terms of broad concepts and objectives rather than detailed procedures, and their application requires the exercise of professional judgment by the review team. The extent of internal audit policies and procedures and how they are implemented will depend upon several factors such as the expectations of the organization's board or governing body and senior management, the audit activity's size and organizational structure, the nature of its audit responsibilities, and its philosophy concerning the degree of operating autonomy appropriate for its staff.

The *Standards* require that this report must be sent to the Chair of the Board, the Chair of the Agency Operating Committee, and The Commissioner of Higher Education.

OPINION

Based on the work outlined above, it is the review team's opinion concerning:

The IIA Standards:

For the period under review, the internal audit activity at the THECB "Generally Conforms" to the IIA Standards, and the Code of Ethics. This is the top rating provided within the IIA guidance, with the others being "Partially Conforms" and "Does Not Conform". The review team has also identified opportunities for further enhancing the internal audit activity, the details of which are provided in this report.

The GAO Standards:

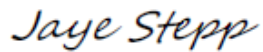
For the period under review, the IACD at the THECB has in place, in all material respects, appropriate processes and procedures to receive a Peer Review Rating of "Pass". This rating is the highest of the three ratings provided within the GAO Standards, with the other ratings being "Pass with Deficiencies", and "Fail".

The Texas Internal Auditing Act:

As of July 29, 2022, the internal auditing activity at the THECB conforms to all requirements of the Texas Internal Auditing Act.



Richard H. Tarr, CIA, CISA
External Quality Assurance Team Lead



Elizabeth J. Stepp, CPA, CIA, CGAP, CRMA
External Quality Assurance Team Member

Corrective Action Status Report - December 2022

<u>Project</u>	<u>Issue date</u>	<u>Recommendation</u>	<u>Responsible Party</u>	<u>Expected</u>	<u>Status</u>
Audit of Formula Funding (HRI)	5/26/2021	Update Formula Funding recommendation copy list and certification to LBB	Emily Cormier, Assistant Commissioner for Funding	Aug-22	Verified
Audit of Formula Funding (HRI)	5/26/2021	Update file security for critical data to provide appropriate access and security	Emily Cormier, Assistant Commissioner for Funding	Jul-21	Verified
Audit of Formula Funding (HRI)	5/26/2021	Update written procedures for health-related formula funding processes	Emily Cormier, Assistant Commissioner for Funding	Jul-21	Verified
Audit of Formula Funding (HRI)	5/26/2021	Provide updated notification of FF to governing boards	Emily Cormier, Assistant Commissioner for Funding	Nov-22	Verified
Audit of Formula Funding (HRI)	5/26/2021	Keep FF data in an appropriately location with appropriate access	Emily Cormier, Assistant Commissioner for Funding	Nov-22	Verified
A Review of Contract Management at the Texas Higher Education Coordinating Board Report No. THECB-IA-WP-19-214	10/1/2019	Update Grant Management Policies and Procedures	Doug Brock, Assistant General Counsel	21-Nov	Verified
An Audit of Academic Grant Program Administration-GME Expansion Program Report No. THECB-IA-WP-20-222	3/1/2020	Revise TAC rules to include GME refund process	Elizabeth Mayer, Assistant Commissioner AHA	Jan-22	Verified
An Audit of Academic Grant Program Administration-GME Expansion Program Report No. THECB-IA-WP-20-222	3/1/2020	Update AHA SharePoint site	Elizabeth Mayer, Assistant Commissioner AHA	Jan-22	Verified
A Review of Scholarship Programs Report No. THECB-IA-WP-19-215	9/1/2019	Update agency websites to improve communication regarding scholarships	Decha Reid, Director SFAP	Jan-22	No longer applicable - closed not verified
CRAFT	7/27/2022	Perform a needs assessment for a CRAFT replacement	Sarah Keyton, Associate Commissioner for Administration	22-Jun	In Process
CRAFT	7/27/2022	Apply applicable controls to the existing CRAFT application	Sarah Keyton, Associate Commissioner for Administration	22-Jun	Verified
CRAFT	7/27/2022	Update CRAFT application user access review procedure	Sarah Keyton, Associate Commissioner for Administration	22-Jun	Verified
CRAFT	7/27/2022	Assess and revise the current overall CB policy and procedure for periodic application user reviews	Sarah Keyton, Associate Commissioner for Administration	22-Dec	In Process
GEER	3/14/2022	Provide adequate resources to coordinate and assist the GEER project leads	Sarah Keyton, Associate Commissioner for Administration	22-Dec	Verified
GEER	3/14/2022	Monitor overall project timeliness, including project completion of key compliance documents	Sarah Keyton, Associate Commissioner for Administration	22-Dec	Verified
GEER	3/14/2022	Update Federal Subaward Management Checklist to promote better functionality	Sarah Keyton, Associate Commissioner for Administration	22-Dec	Verified
DMI	3/14/2022	Create a centralized cloud center that outlines the responsibilities of THECB and cloud vendors	Miguel Olivas, Information Security Officer	Mar-23	In Process
DMI	3/14/2022	Add the DMI deliverables to established annual risk assessments	Miguel Olivas, Information Security Officer	End of Calendar YR22	In Process
DMI	3/14/2022	Ensure adequate staffing in key information security roles	Miguel Olivas, Information Security Officer	FY23	Verified

Agency Operations Committee

AGENDA ITEM VIII-A

Auditor's update on state and federal compliance monitoring reports and activities

RECOMMENDATION: No action required

Background Information:

State Compliance Monitoring

The state Compliance Monitoring team completed seven projects during the reporting period since the October 2022 Agency Operations Committee meeting. The final reports are attached.

Financial aid and other projects

1. "Compliance Monitoring Desk Review of the Tuition Equalization Grant at Southwestern Assemblies of God University" (no findings)
2. "Compliance Monitoring Desk Review of Tuition Equalization Grant at Houston Baptist University" (no findings)
3. "Compliance Monitoring Audit of Tuition Equalization Grant at LeTourneau University" (no findings)
4. "Compliance Monitoring Desk Review of Graduate Medical Education (GME) Expansion Grant and Formula Funding at Texas Tech University Health Science Center – El Paso (no findings)
5. "Compliance Monitoring Follow-Up Review of Tuition Equalization Grant at Vernon College" (no findings)
6. "Compliance Monitoring Audit of Tuition Equalization Grant at Wayland Baptist University" (one finding related to eligibility requirements)
7. "Compliance Monitoring Desk Review of Texas Educational Opportunity Grant (TEOG) at Howard College (one finding related to eligibility requirements)

Projects in Progress as of 12/6/2022	Stage of Project
The University of North Texas Health Science Center (FF)	Fieldwork
Temple College (FF)	Planning
Trinity Valley Community College (FF)	Planning

Compliance Monitoring Corrective Action Status Report – January 2023

<u>Project</u>	<u>Issue date</u>	<u>Recommendation</u>	<u>Expected</u>	<u>Status</u>
Vernon College (FF)	4/25/2022	Provide Information Security Review	Jun-22	Verified
Navarro College (TEOG)	10/7/2021	Update Controlled substance eligibility review	Oct-21	Not Verified
Navarro College (TEOG)	10/7/2021	Return \$2454 to THECB	Oct-21	Not Verified
Dallas Baptist University (TEG)	12/17/2021	Update exceptional need eligibility review	Dec-21	Not Verified
Dallas Baptist University (TEG)	12/17/2021	Return \$1710 to THECB	Dec-21	Not Verified
Ranger College (FF)	3/17/2022	Provide Information Security Review	May-23	Not Verified
Coastal Bend College (Perkins)	5/12/2022	Update Inventory Control Policy	Sep-22	Not Verified
Coastal Bend College (Perkins)	5/12/2022	Establish Centralized Inventory Control	Sep-22	Not Verified
South Plains College (TEOG)	9/19/2022	Update existing degree eligibility review	May-23	Not Verified
South Plains College (TEOG)	9/19/2022	Return \$3310 to THECB	May-23	Not Verified
McMurray University (TEG)	9/21/2022	Update Information Security controls	Oct-22	Not Verified
Howard County Junior College (TEOG)	12/16/2022	Update TEOG Tuition Matching procedures	new	Not Verified
Howard County Junior College (TEOG)	12/16/2022	Corrective Plan to reimburse students	new	
Wayland Baptist University	12/16/2022	Update Selective Service review procedures	new	
Wayland Baptist University	12/16/2022	Return \$5130 to THECB	new	

Verified	Verified - corrective action(s) has been verified as implemented.
Not Verified	Not verified - corrective action (s) are in progress or are pending Compliance Monitoring verification.
Verified as not Implemented	Verified as not implemented - Compliance Monitoring verification determined that either no corrective action was taken, or the corrective action taken did not mitigate the identified risk.

Other state compliance monitoring activities

- Complaint resolution assistance
- Title IX-related compliance planning
- Fiscal Year (FY) 2022 performance measures completed
- Title IX/SB 212 upcoming projects

Federal Compliance MonitoringFederal compliance monitoring activities

- Perkins FY 2021 subrecipient monitoring reviews in fieldwork– 5 of 18 complete
- GEER funding – participation in GEER meetings, training, and planning
- FY21 Single Audit Review - complete
- GEER FY 2021 subrecipient monitoring reviews
 - 6 of 6 projects completed in Texas Reskilling Support Fund Grant Program
 - 4 of 4 projects completed in TRUE Institutional Capacity Grants
 - 9 of 9 projects in Student Financial Aid Programs projects in reporting

The final reports are attached. Mark Poehl, Assistant Commissioner, Internal Audit and Compliance, and Paul Maeyaert, Assistant Director, Internal Audit and Compliance, will present this item and are available to answer questions.

Fred Farias III, O.D.
CHAIR

Donna N. Williams
VICE CHAIR

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SECRETARY OF THE BOARD

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COMMISSIONER OF HIGHER
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November 9, 2022

Dr. Kermit Bridges
President
Southwestern Assemblies of God University
1200 Sycamore St.
Waxahachie, TX 75165

Re: *A Compliance Monitoring Desk Review of the Tuition Equalization Grant at Southwestern Assemblies of God University*, Report No. THECB-CM-FA-22-025

Dear Dr. Bridges,

I am attaching the final report on *A Compliance Monitoring Desk Review of the Tuition Equalization Grant at Southwestern Assemblies of God University*, Report No. THECB-CM-FA-22-025. There were no observations resulting from this engagement.

Summary

Southwestern Assemblies of God University complied with relevant Coordinating Board (THECB) rules and regulations for the Tuition Equalization Grant (TEG) Program and with Texas Administrative Code (TAC), Title 19, Part 1, Chapter 22, Subchapter B, Sections 22.21-22.32 in the areas of student eligibility, and program reconciliation.

Our review included tests of TEG eligibility requirements for data reported and certified by Southwestern Assemblies of God University for award year 2020-2021 for accuracy and completeness in accordance with TAC, Title 19, Part 1, Chapter 22, Subchapter B, Sections 22.21-22.32.

Our work included procedures to verify:

- Students demonstrated financial need;
- TEG award amounts met criteria;
- Students fulfilled residency requirements;
- TEG degree plan/major requirements were met;
- Applicable students registered with the selective service system; and
- TEG funds were reconciled.

This Compliance Monitoring desk review report will be presented to the THECB Committee on Agency Operations, a standing committee of the THECB Board, in January, 2023.

If you have any questions or comments, please let me know.

Sincerely,

A handwritten signature in black ink that reads "Mark A. Poehl". The signature is written in a cursive style with a large, stylized "M" and "P".

Mark A. Poehl, CPA, CIA, CISA, CFE
Assistant Commissioner, Internal Audit and Compliance

PERFORMED BY:

Ms. Elizabeth Steele, Compliance Specialist
c:

THECB

Board Members

Commissioner's Office

Dr. Harrison Keller, Commissioner of Higher Education
Ms. Melissa Henderson, Chief of Staff
Ms. Sarah Keyton, Associate Commissioner for Administration
Mr. Anthony Infantini, Chief Financial Officer
Ms. Nichole Bunker-Henderson, General Counsel

Student Financial Aid Programs

Dr. Charles W. Contéro-Puls, Assistant Commissioner
Ms. DeCha Reid, Senior Director, Financial Aid Services

Southwestern Assemblies of God University

Rev. Michael E. Dickenson, Chairman of the Board, Board of Regents
Dr. Fred Gore, Vice President for Business and Finance
Mr. Jeff Francis, Senior Director of Financial Services
Mr. Kirk Paschall, Senior Director of IT

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Daniel O. Wong

Harrison Keller, Ph.D.
COMMISSIONER OF HIGHER
EDUCATION

December 9, 2022

Dr. Robert B. Sloan, President
Houston Baptist University
7502 Fondren Rd
Houston, TX 77074

RE: *A Compliance Monitoring Desk Review of Tuition Equalization Grant (TEG) at Houston Baptist University*, Report No. THECB CM-FA-22-022

Dear Dr. Sloan,

I am attaching the final report on *A Compliance Monitoring Desk Review of Tuition Equalization Grant* at Houston Baptist University, Report No. THECB CM-FA-22-022. There were no findings resulting from this engagement.

Houston Baptist University complied with relevant Coordinating Board rules and regulations of the Tuition Equalization Grant (TEG) with Texas Administrative Code (TAC) Title 19, Part 1, Chapter 22, Subchapter B, Sections 22.21-22.29 in the areas of student eligibility, student award amounts, and program reconciliation.

Summary

Our review included tests of relevant financial aid data reported and certified by Houston Baptist University for award year 2020-2021 for accuracy and completeness in accordance with TAC, Title 19, Part 1, Chapter 22, Subchapter B, Sections 22.21-22.29. We believe the evidence obtained provides a reasonable basis for the findings and recommendations, if any, based on the desk review objectives.

Our work included procedures to verify:

- Students demonstrated financial need;
- TEG award amounts met criteria;
- Students fulfilled residency requirements;
- TEG degree plan/major requirements were met;
- Applicable students registered with the selective service system; and
- TEG funds were reconciled.

This Compliance Monitoring report will be presented to the Texas Higher Education Coordinating Board (THECB) Committee on Agency Operations, a standing committee of the THECB Board, in January 2023.

The cooperation of your staff during this review is greatly appreciated. If you have any questions or comments on the conduct of this review, please let me know.

Sincerely,

A handwritten signature in black ink that reads "Mark A. Poehl". The signature is written in a cursive style with a large, stylized "M" and "P".

Mark A. Poehl, CPA, CIA, CISA, CFE
Assistant Commissioner, Internal Audit and Compliance

PERFORMED BY:

Mr. Jitendra Singh, Compliance Specialist

c:

THECB

Board Members

Commissioner's Office

Dr. Harrison Keller, Commissioner of Higher Education

Ms. Melissa Henderson, Chief of Staff

Mr. Anthony Infantini, Chief Financial Officer

Ms. Sarah Keyton, Associate Commissioner for Administration

Ms. Nichole Bunker-Henderson, General Counsel

Student Financial Aid Programs

Dr. Charles W. Contéro-Puls, Assistant Commissioner

Ms. DeCha Reid, Senior Director, Financial Aid Services

Houston Baptist University

Rev. Gregg Matte, Chairman, Board of Trustees

Ms. Marisela O. Maldonado, Director of Financial Aid

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Office of the Governor-Budget and Policy Division

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Daniel O. Wong

Harrison Keller, Ph.D.
COMMISSIONER OF HIGHER
EDUCATION

December 9, 2022

Dr. Steven D. Mason
President
LeTourneau University
2100 S. Mobberly Avenue
Longview, TX 75602

Re: *A Compliance Monitoring Audit of Tuition Equalization Grant (TEG) at
LeTourneau University*, Report No. THECB-CM-FA-22-015

Dear Dr. Mason,

I am attaching the final report on *A Compliance Monitoring Audit of Tuition
Equalization Grant at LeTourneau University*, Report No. THECB-CM-FA-22-
015. There were no findings resulting from this engagement.

This Compliance Monitoring audit report will be presented to the THECB
Committee on Agency Operations, a standing committee of the THECB
Board in January, 2023.

The cooperation of your staff during this audit is greatly appreciated. If you
have any questions or comments on the conduct of this audit, please let me
know.

Sincerely,



Mark A. Poehl, CPA, CIA, CISA, CFE
Assistant Commissioner, Internal Audit and Compliance

EXECUTIVE SUMMARY

LeTourneau University complied with relevant Coordinating Board (THECB) rules and regulations regarding the Tuition Equalization Grant (TEG) and with Texas Administrative Code (TAC) Title 19, Part 1, Chapter 22, Subchapter M, §22.21 through §22.29.

We conducted this audit in accordance with Generally Accepted Government Auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and recommendations based on our audit objectives.

Our consideration of internal control was for the compliance purposes described in the objective/scope section and was not designed to identify all deficiencies in internal control.

We reviewed the following areas:

Financial Need was met in Accordance with Program Requirements

No reportable findings were noted.

TEG Award Amounts were made in Accordance with Program Requirements

No reportable findings were noted.

Recipients were Eligible to Receive TEG Funds

No reportable findings were noted.

LeTourneau University's TEG Award Policy

No reportable findings were noted.

TEG Majors Met Program Requirement

No reportable findings were noted.

Reconciliation of TEG funds

No reportable findings were noted.

Audit Scope, Objective, and Methodology

Our audit included tests of TEG data reported and certified by LeTourneau University. Our audit focused on the FY2021 certified Financial Aid Database (FAD) TEG data for financial aid year 2020- 2021.

Our work included procedures to verify:

- Students demonstrated financial need;
- Students fulfilled residency requirements
- TEG award amounts met criteria;
- TEG award amounts adhered to LeTourneau University's policies;
- TEG major requirements were met; and
- TEG funds were reconciled.

The audit methodology included objectively reviewing and analyzing various forms of documentation, conducting interviews and observations, and performing other tests of controls necessary to achieve the objectives of the audit. THECB used random sampling to determine the extent to which LeTourneau University accurately reported TEG student awards.

Background

The Tuition Equalization Grant was authorized by Chapter 61, Section 61.221 of the Texas Education Code. Rules establishing procedures to administer the subchapter can be found in Chapter 22, Subchapter B of the Texas Administrative Code. The program is funded by appropriations by the Texas Legislature. The purpose of the TEG program is to promote the best use of existing educational resources and facilities within Texas, both public and private, by promoting need-based grants to Texas residents.

Texas Administrative Code (TAC) Title 19, Part 1, Chapter 1, Subchapter A §1.13 (b)(2) states, "The purpose of the Board's risk assessment process and compliance methodologies is to maximize the effectiveness of monitoring funds allocated by the Board and data reported to the Board. The agency-wide, risk-based compliance monitoring function is established for... (A) funds allocated by the board to institutions of higher education, private or independent institutions of higher education, and other entities, including student financial assistance funds, academic support grants, and any other grants, to ensure that those funds are distributed in accordance with applicable law and board rule."

LeTourneau University was awarded \$2,151,059.00 in TEG funds for the financial aid year 2020-2021.

PERFORMED BY:

Ms. Jamyen Robinson-Hall, Senior Compliance Specialist

c:

THECB

Board Members

Commissioner's Office

Dr. Harrison Keller, Commissioner of Higher Education

Ms. Melissa Henderson, Chief of Staff

Mr. Anthony Infantini, Chief Financial Officer

Ms. Sarah Keyton, Associate Commissioner for Administration

Ms. Nichole Bunker-Henderson, General Counsel

Student Financial Aid Programs

Dr. Charles W. Contéro-Puls, Assistant Commissioner

Ms. DeCha Reid, Senior Director, Financial Aid Services

LeTourneau University

Mr. Mike Hood, Vice President of Finance and Administration

Ms. Ronda Burrows, Senior Director of Student Financial Services

Ms. Tracy Watkins, Director of Financial Aid

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Harrison Keller, Ph.D.
COMMISSIONER OF HIGHER
EDUCATION

December 9, 2022

Dr. Richard Lange
President
Texas Tech University Health Science Center at El Paso
5001 El Paso Drive
El Paso, Texas, 79905

Re: *A Compliance Monitoring Desk Review of the Graduate Medical Education (GME) Expansion Grant and Formula Funding at Texas Tech University Health Science Center at El Paso*, Report No. THECB-CM-FA-22-029.

Dear Dr. Lange,

I am attaching the final report on *A Compliance Monitoring Desk Review of the Graduate Medical Education Expansion Grant and Formula Funding at Texas Tech University Health Science Center at El Paso*, Report No. THECB-CM-FA-22-029. There were no observations resulting from this engagement.

Summary

Texas Tech University Health Science Center at El Paso complied with relevant Coordinating Board (THECB) rules and regulations for the Graduate Medical Education Expansion (GME) Grant and with Texas Administrative Code (TAC) Chapter 6, Subchapters G, H, and I in areas of institution eligibility, resident position eligibility, and allowability of grant expenditures.

Our review included tests of relevant eligibility and expenditure data reported and certified by Texas Tech University Health Science Center at El Paso for accuracy and completeness in accordance with TAC Chapter 6, Subchapters G, H, and I.

Our work included procedures to verify:

- Resident positions were valid and accredited;
- Expenditures reported were allowable; and
- Expenditures reported reconcile with official accounting records.

Formula Funding Review

Per THECB's CBM reporting manual, Public health-related institutions report medical residents to the Coordinating Board for the purposes of reporting to state officials and state funding. This data is used for verification purposes, input for determining Health Related Institutions' Graduate Medical Education, and allocation of GME funds trustee to the Coordinating Board.

Texas Tech University Health Science Center at El Paso's reported data (CBM00R Residents/Fellows Report) demonstrates compliance with relevant rules and regulations required to obtain funding.

Our work included procedures to verify:

- Resident's type of license held;
- Resident's total number of years for the current program; and
- Resident's state of license and license/permit number.

This Compliance Monitoring desk review report will be presented to the THECB Committee on Agency Operations, a standing committee of the THECB Board, in January, 2023.

If you have any questions or comments, please let me know.

Sincerely,

A handwritten signature in black ink that reads "Mark A. Poehl". The signature is written in a cursive style with a large initial 'M' and a clear 'P'.

Mark A. Poehl, CPA, CIA, CISA, CFE
Assistant Commissioner, Internal Audit and Compliance

PERFORMED BY:

Ms. Jamyen Robinson-Hall, Senior Compliance Specialist

c:

THECB

Board Members

Commissioner's Office

Dr. Harrison Keller, Commissioner of Higher Education

Ms. Melissa Henderson, Chief of Staff

Mr. Anthony Infantini, Chief Financial Officer

Ms. Lori Fey, Deputy Commissioner, Data Analytics and Innovation

Ms. Sarah Keyton, Associate Commissioner for Administration

Ms. Nichole Bunker-Henderson, General Counsel

Academic Affairs and Workforce Education

Dr. David Troutman, Deputy Commissioner, Academic Affairs

Data Analytics and Innovation

Ms. Emily Cormier, Assistant Commissioner, Funding and Resource Planning

Texas Tech University Health Science Center at El Paso

Dr. Deborah Clegg, Vice President for Research

Ms. Jessica Fisher, Assistant Vice President, Finance

Mr. Jerry Rodriguez, Associate Vice President, Information Technology

Dr. Armando Meza, Associate Professor

Ms. Maria Hernandez, Director, Office of Sponsored Programs

Ms. Teresa Adame, Associate Managing Director, Office of Sponsored Programs

Texas Tech University System

Mr. J. Michael Lewis, Chairman, Board of Regents

Dr. Tedd L. Mitchell, Chancellor

Ms. Kimberly F. Turner, Chief Audit Executive, Office of Audit Services

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Harrison Keller, Ph.D.
COMMISSIONER OF HIGHER
EDUCATION

December 16, 2022

Dr. Dusty R. Johnston
President
Vernon College
4400 College Drive
Vernon, Texas 76384

RE: *A Compliance Monitoring Follow Up Review of Formula Funding at Vernon College*, Report No. THECB-CM-FF-22-008.

Dear Dr. Johnston,

Vernon College implemented the recommendation in our prior report *A Compliance Monitoring Desk Review of Formula Funding at Vernon College*, Report No. THECB-CM-FF-22-008, issued April 25, 2022.

Management has implemented the audit recommendation by:

- Strengthening the oversight of student information security and complying with TAC Section 202.76 and DIR security standards.

This Compliance Monitoring report will be presented to the Texas Higher Education Coordinating Board (THECB) Committee on Agency Operations, a standing committee of the THECB Board, in January 2023.

The cooperation of your staff during this review is greatly appreciated. If you have any questions or comments on the conduct of this review, please let me know.

Sincerely,



Mark Poehl CPA, CIA, CISA, CFE
Assistant Commissioner, Internal Audit and Compliance

PERFORMED BY:

Ms. Shebah Washington, Compliance Specialist

c:

THECB

Board Members

Commissioner's Office

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Mr. Anthony Infantini, Assistant Commissioner, Chief Financial Officer

Ms. Lori Fey, Deputy Commissioner, Data Analytics and Innovation

Ms. Sarah Keyton, Associate Commissioner for Administration

Ms. Nichole Bunker-Henderson, General Counsel

Ms. Melissa Henderson, Chief of Staff

Data Analytics and Innovation

Ms. Emily Cormier, Assistant Commissioner, Funding and Resource Planning

Vernon College

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Ms. Colleen Moore, Registrar

Ms. Roxanne Hill, Chief Information Security Officer

Ms. Mindi Flynn, Vice President of Administrative Services

Ms. Ciquett Scott Chapman, Vice President of Student Services

Texas Association of Community Colleges

Mr. Jacob Fraire, President and Chief Executive Officer

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Harrison Keller, Ph.D.
COMMISSIONER OF HIGHER
EDUCATION

December 20, 2022

Dr. Bobby Hall
President
Wayland Baptist University
1900 W. 7th Street
Plainview, TX 79072

RE: Final Report on *A Compliance Monitoring Audit of Tuition Equalization Grant at Wayland Baptist University*, Report No. THECB-CM-FA-22-019.

Dear Dr. Hall,

I am attaching the final report on *A Compliance Monitoring Audit of Tuition Equalization Grant at Wayland Baptist University*, Report No. THECB-CM-FA-22-019.

There was one finding related to student eligibility resulting from this engagement and your management response has been included in the final report.

The cooperation of your staff during this review is greatly appreciated. If you have any questions or comments, please let me know.

Sincerely,



Mark Poehl CPA, CIA, CISA, CFE
Assistant Commissioner, Internal Audit and Compliance

EXECUTIVE SUMMARY

Wayland Baptist University generally complied with relevant Coordinating Board (THECB) rules and regulations for the Tuition Equalization Grant (TEG) and with Texas Administrative Code (TAC), Chapter 19, Section 22.21 through 22.30. However, procedures should be strengthened to ensure compliance with TEG eligibility requirements.

We conducted this audit in accordance with Generally Accepted Government Auditing Standards. 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.

Our consideration of internal control was for the compliance purposes described in the objective/scope section and was not designed to identify all deficiencies in internal control.

Audit Scope, Objective, and Methodology

Our audit work included a sample of 59 TEG student awards; we tested relevant financial aid data reported and certified by Wayland Baptist University for award year 2020-2021 for compliance with relevant criteria, including but not limited to the following:

- Student Eligibility
- Residency
- Financial Need
- Selective Service Registration
- Satisfactory Academic Progress (SAP)
- Award Amounts

Our work included procedures to verify:

- TEG award amounts met criteria;
- Students demonstrated financial need;
- TEG award amounts adhered to Wayland Baptist University's policies;
- TEG degree plan/major requirements were met; and
- TEG funds were reconciled.

The audit methodology included objectively reviewing and analyzing various forms of documentation, conducting interviews and observations, and performing other tests of controls necessary to achieve the objectives of the audit. THECB used random sampling to determine the extent to which Wayland Baptist University accurately reported TEG data and met eligibility requirements.

Background

The Tuition Equalization Grant was authorized by Chapter 61, Subchapter F of the Texas Education Code. Rules establishing procedures to administer the subchapter can be found in Chapter 22, Subchapter B of the Texas Administrative Code. The program is funded by appropriations by the Texas Legislature. The purpose of the TEG program is to promote the best use of existing educational resources and facilities within Texas, both public and private, by promoting need-based grants to Texas residents enrolled in approved private or independent Texas colleges or universities.

Texas Administrative Code Chapter 1, Subchapter A, Section 1.13 (b)(2) states, “The purpose of the Board’s risk assessment process and compliance methodologies is to maximize the effectiveness of monitoring funds allocated by the Board and data reported to the Board. The agency-wide, risk-based compliance monitoring function is established for... (A) funds allocated by the board to institutions of higher education, private or independent institutions of higher education, and other entities, including student financial assistance funds, academic support grants, and any other grants, to ensure that those funds are distributed in accordance with applicable law and board rule.”

Wayland Baptist University disbursed approximately \$2.7 million in TEG awards for the 2020- 2021 financial aid year.

Detailed Observation, Recommendations, and Management’s Response

1. Internal controls for TEG eligibility related to selective service registration need improvement.

Internal controls for TEG eligibility related to selective service registration need improvement. Wayland Baptist University awarded \$5,130.00 in TEG funds to one student that did not register with the Selective Service Administration as required by Texas Education Code (TEC).

According to TEC Sec. 51.9095, *STUDENT COMPLIANCE WITH SELECTIVE SERVICE REGISTRATION (a) An individual may not receive a loan, grant, scholarship, or other financial assistance funded by state revenue..., unless the individual files a statement of the individual's selective service status with the institution or other entity granting or guaranteeing the financial assistance as required by this section*

Fifty-nine student awards from academic year 2020-2021 were reviewed for eligibility. One student out of the fifty-nine did not register with the Selective Service Administration as required by TEC Sec. 51.9095, and therefore did not meet all TEG eligibility requirements.

Wayland Baptist University failed to properly document the student's selective service registration prior to making the TEG award. The institution relied on an incomplete student aid application and did not verify the student's selective service registration.

Failure to improve the institution's TEG grant award process may result in additional funds disbursed to ineligible students not registered with the Selective Service Administration.

Recommendations:

- A. Improve control procedures to comply with TEC Sec. 51.9095, including sound processes for verifying selective service registrations.
- B. Refund \$5,130.00 in TEG funds to the Texas Higher Education Coordinating Board under the authority of the terms of Wayland Baptist University's current Memorandum of Understanding for State Financial Aid Programs, Sec. 4.13.

Management Response:

In response to the audit observation and recommendations associated with report number THECB-CM-FA-22-019, Wayland has completed the following two items:

- Wayland has put in place additional control procedures verifying selective service registrations. Wayland's system is now set up to automatically request documentation of selective service registration for any student offered state financial aid.
- Wayland has initiated the refund of \$5,130 in TEG funds to the Texas Higher Education Coordinating Board. Date of refund initiation: December 12, 2022. Confirmation number – FED:1212I1B7032R017911

PERFORMED BY:

Ms. Shebah Washington, Compliance Specialist

c:

THECB

Board Members

Commissioner's Office

Dr. Harrison Keller, Commissioner of Higher Education

Mr. Anthony Infantini, Assistant Commissioner, Chief Financial Officer

Ms. Sarah Keyton, Associate Commissioner for Administration

Ms. Nichole Bunker-Henderson, General Counsel

Ms. Melissa Henderson, Chief of Staff

Student Financial Aid Programs

Dr. Charles W. Contéro-Puls, Assistant Commissioner

Ms. DeCha Reid, Senior Director, Financial Aid Services

Wayland Baptist University

Mr. Rick Breeden, Chairman, Board of Trustees

Ms. Christy Miller, Executive Director of Financial Aid

Mr. Cagan Cummings, Chief Information Officer

Mr. Daniel Brown, Vice President of Enrollment Management

Ms. Lezlie Hukill, Chief Financial Officer

Independent Colleges and Universities in Texas

Dr. Steven Johnson, President

State Auditor's Office

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Office of the Governor-Budget and Policy Division

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Harrison Keller, Ph.D.
COMMISSIONER OF HIGHER
EDUCATION

December 20, 2022

Dr. Cheryl T. Sparks
President
Howard College
1001 Birdwell Lane
Big Spring, TX 79720

RE: A Compliance Monitoring Desk Review of Texas Educational Opportunity Grant (TEOG) at Howard College, Report No. THECB CM-FA-22-014

Dear Dr. Sparks,

I am attaching the final report on *A Compliance Monitoring Desk Review of Texas Educational Opportunity Grant (TEOG) at Howard College, Report No. THECB CM-FA-22-014*.

There was one finding related to student eligibility resulting from this engagement and your management response has been included in the final report.

SUMMARY

Howard College substantially complied with Coordinating Board requirements regarding the administration of the Texas Educational Opportunity Grant Program, except for one aspect of non-compliance related to student eligibility.

Our work included procedures to verify:

- Students met all eligibility criteria, including SAP requirements; one recommendation noted
- Students demonstrated financial need; no recommendations noted
- Students fulfilled residency requirements; no recommendations noted
- Applicable students registered with the selective service system; no recommendation noted; and
- Reported award amounts reconciled with Howard College's student data system and payment records; no recommendations noted


Our desk review included tests of relevant financial data reported and certified by Howard College for award year 2020-2021. We believe the

evidence obtained provides a reasonable basis for the observations and recommendations found on page 3 based on the desk review objectives.

This Compliance Monitoring report will be presented to the Texas Higher Education Coordinating Board (THECB) Committee on Agency Operations, a standing committee of the THECB Board, in January 2023.

The cooperation of your staff during this review is greatly appreciated. If you have any questions or comments, please let me know.

Sincerely,

A handwritten signature in black ink that reads "Mark A. Poehl". The signature is written in a cursive, slightly slanted style.

Mark Poehl CPA, CIA, CISA, CFE
Assistant Commissioner, Internal Audit and Compliance

Detailed Observation, Recommendation and Management's Response

1. Texas Educational Opportunity Grant (TEOG) disbursements plus other eligible disbursements (non-Pell/non-loan) did not provide adequate matching of tuition and fees as required by TAC §22.261(c)(1) for 51 students totaling \$8,731.80 for award year 2020-2021.

TAC Eligibility Requirements:

According to Texas Administrative Code (TAC) §22.261(c)(1), "An approved institution may not charge a person receiving a grant through that institution an amount of tuition and required fees in excess of the grant received by the person. Nor may it deny admission to or enrollment in the institution based on a person's eligibility to receive or actual receipt of a grant. If an institution's tuition and fee charges exceed the grant, it may address the shortfall in one of two ways:

(1) it may use other available sources of financial aid, other than a loan or Pell grant to cover any difference in the amount of the grant and the student's actual amount of tuition and required fees at the institution".

Howard College stated the institution was not aware that Pell and loan funds could not be used to in accordance with TAC §22.261(c)(1).

Recommendation:

- A. Develop procedures to ensure compliance with TAC §22.261(c)(1) and TEC §56.407(f-g), including financial aid eligibility review practices that address required elements.
- B. Provide an alternative corrective action with the affected students to make the students whole or reimburse the \$8,731.80 in insufficient matching directly to the students.

Management Response:

The under-matching in FY2021 was due to the Howard College Financial Aid department failing to implement the match guidelines implemented by THECB. The matching guidelines were not met because Howard College had been under the impression that the federal waiver applied to the TEOG program, like the waiver does for Texas College Work study, Federal Work study, and the Supplemental Educational Opportunity Grant (SEOG). The waiver is shown in Exhibit A.

Corrective action and date for completion:

Through the course of the audit process, Howard College Financial Aid administration received clarification from THECB staff that the federal waiver for institutional matching does not apply to the TEOG grant. Upon receiving that clarification, the error was corrected immediately for award year 21-22. A policy and procedures manual entitled "Howard College Texas Educational Opportunity Grant Program (TEOG) Policy and Procedures" has been developed and implemented, see Exhibit B. Howard College Financial Aid management will ensure ongoing

compliance with these procedures and the relevant Texas Administrative Code sections, and will conduct regular training for appropriate staff regarding the procedures. The manual is maintained on the Howard College Financial Aid department network share drive and is considered a living document. The manual is updated as necessary and reviewed at least once a year. Procedures have been further refined to include a student level TEOG award match control process and report. The Financial Aid administration in coordination with Student Accounting will complete this TEOG matching report shown in Exhibit C as part of the TEOG awarding process.

Responsible parties for implementing matching controls and reimbursement to students: Financial Aid, Student Accounting, and Financial Accounting staff.

Howard College staff, administration, and Board of Trustees are committed to making the 51 students whole for the entire \$8,731.80. Howard College intends to accomplish this with direct cash refunds to the students, applying the funds to balances owed, or providing institutional scholarships for future Howard College enrollment of the students affected over a two-year time period. The students will be informed of these corrective actions in the notification sent. Howard College will make the best effort to make the students whole with the direct cash refunds to students before August 31, 2023, through multiple attempts prior to that date. Upon approval of this corrective action, Administration intends to implement this resolution immediately and would prefer this begins in the Fall of 2022 extending implementation over a two-year timeframe as needed. If there are students remaining who have uncashed refunds through one of the alternatives listed above during this fiscal year, Howard College will continue to monitor the student accounts for reenrollment for awarding or refunds up to two years.

Concluding Remarks

We take full responsibility for our error and will correct it so that students can benefit as intended. Howard College wishes to thank THECB staff for your guidance during this process as we strive to do better for our students and communities we serve.

EXHIBIT A

June 17, 2021

Candice Maldonado
Howard County Junior College District (00357400)
1001 Birdwell Lane
Big Spring, TX 797200213

Dear Candice Maldonado:

We are pleased to inform you that your school has been granted a waiver of the institutional share requirement under the Federal Work-Study (FWS) Program and the Federal Supplemental Educational Opportunity Grant (FSEOG) Program for the 2021-2022 Award Year. Your school must retain this letter as part of its program records.

Schools participating in FWS and FSEOG must provide an institutional share as a match for their federal allocation. The minimum required institutional share is typically twenty-five percent (25%) of the total funds (federal and institutional combined) made available to recipients under each program. Under Sections A and B of Titles III and V of the Higher Education Act of 1965 (HEA) as amended, certain schools are eligible for a waiver of the institutional share requirement.

Your school qualifies for the waiver of the institutional share requirement by being designated as an eligible school under Title III or Title V of the Higher Education Act of 1965, as amended. Therefore, your school is approved for a waiver of the institutional share matching requirement of the FWS earned compensation paid to student and the FSEOG funds awarded to students for the 2021-2022 Award Year. Although your school has been granted this waiver, you have the option to continue providing an institutional share and determining the amount of that share.

Under the regulations, 34 CFR, Section 674, Federal Work-Study Program, there is a 50-percent (50%) federal share limitation for FWS wages paid to students employed by a private for-profit organization and an 80-percent (80%) federal share limitation for the administration of the Job Location and Development Program. The institutional share requirements for these two categories of FWS expenditures are never waived.

If you have any questions concerning this waiver approval, contact the COD School Relations Center at 1-800-848-0978. You may also email CODSupport@ed.gov.

To access a copy of this letter, log in to the COD Web Site (<https://cod.ed.gov>). From the "School" tab, click on Campus-Based at the bottom of the left navigation pane. Once directed to Campus-Based, click on "Self Service" on the left navigation pane, then click "Notifications".

Sincerely,

Campus-Based Division
Federal Student Aid
U.S. Department of Education

Please do not reply to this message, it is an outbound message only. If you have received this e-mail in error or have any questions about its authenticity, please forward it to CODSupport@ed.gov.

PERFORMED BY:

Ms. Shebah Washington, Compliance Specialist

cc:

THECB

Board Members

Commissioner's Office

Dr. Harrison Keller, Commissioner of Higher Education

Mr. Anthony Infantini, Assistant Commissioner, Chief Financial Officer

Ms. Sarah Keyton, Associate Commissioner for Administration

Ms. Nichole Bunker-Henderson, General Counsel

Ms. Melissa Henderson, Chief of Staff

Student Financial Aid Programs

Dr. Charles W. Contéro-Puls, Assistant Commissioner

Ms. DeCha Reid, Senior Director, Financial Aid Services

Howard College

Dr. John E Freeman, Chairman, Board of Trustees

Mr. Steve Smith, Internal Auditor and Chief Business Officer

Ms. Candice Maldonado, District Dean of Financial Aid

Ms. Laura Fitzpatrick, District Director Student Accounting

Ms. Brenda Claxton, Chief Fiscal Officer, and Controller

Mr. Rene Maldonado, Network Administration/Information Security Manager

Texas Association of Community Colleges

Mr. Jacob Fraire, President

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Agency Operations Committee

AGENDA ITEM XI

Adjournment