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(512) 427-6101  
Fax (512) 427-6127

Web site:  
<http://www.highered.texas.gov>

April 8, 2021

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

Dear Dr. Keller,

This is to inform you that an audit from our 2020 Internal Audit Plan has been closed after preliminary discussions with agency management. Specifically, our planned *Audit of Borrower Services* will be reconsidered at a future date because Borrower Services is in the early stages of identifying replacement software for its loan management system HELMS.

We have agreed to work with the Chief Financial Officer and his team to provide advice on risk and controls as the new loan management system is procured and implemented.

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

Sincerely,

A handwritten signature in black ink that reads "Mark A. Poehl".

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

**PERFORMED BY:**

Mr. Paul Maeyaert, JD, MBA, CIA, CGAP, CFE, Assistant Director  
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