



# TEXAS HIGHER EDUCATION COORDINATING BOARD

P.O. Box 12788 Austin, Texas 78711

July 26, 2021

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OF HIGHER EDUCATION

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<http://www.thecb.state.tx.us>

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

Dear Dr. Keller:

We performed an assessment of internal audit work quality to satisfy the requirements of professional auditing standards. It is our opinion that the Internal Audit Office *generally conforms* to the Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing*. These standards require:

- 1300 – Quality Assurance/Improvement Program  
1311—Internal Assessments
  - Periodic reviews performed through self-assessment or by other persons within the organization with sufficient knowledge of internal audit practices.

Our self-assessment of internal audit work quality was based on an evaluation of the audit project *A Follow Up of Performance Measures at The Higher Education Coordinating Board, THECB-IA-WP-20-223*, issued in January 2021. We conducted our review using the quality assurance checklist outlined by our Internal Audit Department.

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

**PERFORMED BY:**

Aporajita Ahmed, CPA, CFE, CITP, CGMA, CICA, Cyber Security Professional,  
Internal Audit Lead

cc:

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