



TEXAS HIGHER EDUCATION COORDINATING BOARD

P.O. Box 12788 Austin, Texas 78711

September 12, 2019

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Dr. Raymund A. Paredes
Commissioner of Higher Education
1200 E. Anderson Lane
Austin, TX 78752

Dear Dr. Paredes:

The Texas Higher Education Coordinating Board implemented all outstanding audit recommendations from the *Audit of the Physician Education Loan Repayment Program* report issued September 2018.

Management implemented audit recommendations by:

- Adding an additional control to ensure the MOU with HHSC is renewed timely.
- Strengthening controls around the review of physician applications, which includes automated physician application entry and additional administrative review.
- Updating policies and procedures to include validation of citizen status.
- Modifying and updating user access roles to create better segregation of duties.
- Changing review of user access roles to ensure only authorized users have access.
- Adding monthly reconciliation of the LRP database.
- Implementing agency wide risk assessment requirements and processes.

We conducted this follow-up audit in conformance with the International Standards for the Professional Practice of Internal Auditing and in accordance with the Generally Accepted Government Auditing Standards (GAGAS).

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

Sincerely,



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

PERFORMED BY:

Ms. Michelle Koog, CFE, CISA, Internal Auditor

cc:

THECB

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