



# TEXAS HIGHER EDUCATION COORDINATING BOARD

P.O. Box 12788 Austin, Texas 78711

September 18, 2020

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

Dear Dr. Keller:

The Texas Higher Education Coordinating Board implemented all audit recommendations from the following projects by completing the following:

*A Follow Up Review of An Internal Audit of College Access Loan Administration*, Report No. THECB-IA-WP-17-190, issued October 2018

- Implementing HelmNet Online Reporting to provide institutional loan access for improved reconciliation support, and
- Coordinating statutory changes (HB 4465) to align definitions regarding eligibility and maximum loan amounts.

*A Follow Up Review of Data Administration and Governance*, Report No. THECB-IA-WP-19-207, issued December 2018

- Implementing improved records retention training and processes,
- Updating job descriptions to better define responsibilities for the Records Management Officer, and
- Updating the records retention policy schedule.

*Follow Up Audit of Contract Administration*, Report No. THECB-IA-WP-19-211, issued January 2019

- This report is considered closed pending resolution of litigation initiated by Texas State University to recoup state grant funds issued by THECB.

*An Audit of Formula Funding-Community College 'Ten Pay' Payment System*, Report No. THECB-IA-WP-19-213, issued April 2019

- Increasing data security by creating a separate folder for Formula Funding 'Ten Pay' documentation, and
- Creating user access review plan and scheduling quarterly reviews of user access to 'Ten Pay' folder.

*Federal Time documentation inquiry*, issued December 2017

- Implementing reporting of home payroll codes and exceptions to home reporting codes, and
- Implementing procedures for standardized reporting of federal time and updating training.

We conducted this follow up audit in conformance with the International Standards for the Professional Practice of Internal Auditing. Additionally, we conducted this compliance 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 of reasonably confirming the status of prior audit recommendations and was not designed to identify all deficiencies in internal control. THECB Internal Audit is independent per the GAGAS requirements for internal auditors.

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:**

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

cc:

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