



TEXAS HIGHER EDUCATION COORDINATING BOARD

P.O. Box 12788 Austin, Texas 78711

October 14, 2019

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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 outstanding audit recommendations from the *Audit of Formula Funding* issued June 2018.

Management implemented audit recommendations by:

- Documenting and separating edit checks by reporting type that better promotes quality control and update.
- Implementing a periodic review policy to revise and limit employee access to align with job functions and business needs.
- Complying with written procedures covering the retention of sensitive enrollment information.
- Developing and implementing written policies and procedures;
 - on creating and resetting MOVEit DMZ login information, and
 - on password expiration and password history for MOVEit DMZ.
- Developing written procedures including appropriate timetables to periodically update CBM reporting manuals.

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. Aporajita Ahmed, CPA, CFE, CITP, CGMA, CICA, Internal Audit lead

cc:

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