



# TEXAS HIGHER EDUCATION COORDINATING BOARD

P.O. Box 12788 Austin, Texas 78711

September 20, 2021

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Dr. Harrison Keller  
Commissioner of Higher Education  
1200 E. Anderson Lane  
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Dr. Keller:

I am attaching the final report of *A Follow Up Review of Various Audit Reports*, Report No. THECB-IA-WP-21-231. This report will be presented at the October 2021 Agency Operations Committee meeting.

The issues presented in this report show substantial progress towards addressing outstanding Internal Audit findings and outlines remaining issues that are still in progress. Management continues to demonstrate an ability to remediate identified internal control deficiencies on a timely basis. This report documents the status of all outstanding internal audit findings and recommendations as of 8/31/2021, except for issues noted in the *Audit of Formula Funding – Health-Related Institutions* report issued May 26, 2021. We plan to follow up on the completion of those issues in fiscal year 2022.

We would like to thank agency staff for their significant work in completing and documenting these prior recommendations and look forward to their continued support in completing the remaining recommendations.

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

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

Audit Report	Recommendations Implemented by THECB
<p><i>A Review of Contract Management at the Texas Higher Education Coordinating Board Report No. THECB-IA-WP-19-214, Issued October 2019</i></p>	<ul style="list-style-type: none"> <li>• A risk assessment of the grant management process was completed.</li> </ul>
<p><i>A Review of Contract Administration at the Texas Higher Education Coordinating Board Report No. THECB-IA-WP-20-227, Issued December 2020</i></p>	<ul style="list-style-type: none"> <li>• Quarterly reviews of user access to BMS were implemented and are working as intended.</li> <li>• A monitoring checklist was implemented.</li> <li>• Contracts reviewed in BMS have the required dual signatures.</li> </ul>
<p><i>A Review of Selected Security Awareness Practices Report No. THECB-IA-WP-19-219, Issued September 2019</i></p>	<ul style="list-style-type: none"> <li>• Agency-wide security awareness training was updated to include the importance of locking computer terminals.</li> <li>• Quarterly security awareness emails to staff were implemented.</li> </ul>
<p><i>An Audit of Academic Grant Program Administration-GME Expansion Program Report No. THECB-IA-WP-20-222, Issued March 2020</i></p>	<ul style="list-style-type: none"> <li>• Policies and procedures were updated to include a step-by-step refund process.</li> </ul>

The Texas Higher Education Coordinating Board is still *in process* with the following audit recommendations:

Audit Report	Recommendations in process by THECB
<p><i>A Review of Contract Management at the Texas Higher Education</i> Coordinating Board Report No. THECB-IA-WP-19-214, Issued October 2019</p>	<ul style="list-style-type: none"> <li>Updated Grant Management Policies and Procedures are currently in review.</li> </ul>
<p><i>An Audit of Academic Grant Program Administration-GME Expansion Program</i> Report No. THECB-IA-WP-20-222, Issued March 2020</p>	<ul style="list-style-type: none"> <li>The Texas Administrative Code revision to include the refund process is still in process and will be presented at the January Board Meeting.</li> <li>The new SharePoint site in development for the Academic and Health Affairs area is being established and should be completed soon.</li> </ul>
<p><i>A Review of Scholarship Programs</i> Report No. THECB-IA-WP-19-215, Issued September 2019</p>	<ul style="list-style-type: none"> <li>Updates to the agency websites have been pulled into the Data Modernization Initiative and will be completed at a later date.</li> </ul>

**PERFORMED BY:**

Ms. Michelle Koog, CFE, CISA, Internal Auditor

CC:

**THECB**

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Mr. Jerel Booker, Assistant Commissioner for College Readiness and Success

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Dr. Stacey Silverman, Assistant Commissioner for Academic and Health Affairs

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