

## TEXAS HIGHER EDUCATION COORDINATING BOARD

### INTERNAL AUDIT & COMPLIANCE MONITORING

#### Compliance Monitoring Plan

#### Fiscal Year 2020

Specific risk factors from Texas Administrative Code Section 1.13 Internal Auditor and Compliance Monitoring, were used to develop the Compliance Monitoring Annual Plan. These factors included:

- The amount of student financial assistance or grant funds allocated to the institution by the Board;
- Whether the institution is required to obtain and submit an independent audit;
- The institution's internal controls;
- The length of time since the institution's last desk review or site visit;
- Past misuse of funds or misreported data by the institution; and
- In regard to data verification, whether the data reported to the Board by the institution is used for determining funding

#### Risk-Based Reviews

#### Hours

#### %

#### 1. Formula Funding at Institutions of Higher Education

1,925

50%

Perform reviews of contact hours at public community/junior colleges and formula funding reviews at other public institutions of higher education. Formula funding for institutions of higher education totals approximately \$4.2 billion annually.

#### *Public Universities – Four institutions, based on risk assessment*

##### Onsite Reviews

The University of Texas at Tyler

The University of Texas at Austin

Angelo State University

##### Desk Reviews

Midwestern State University

#### *Public Community/Junior Colleges – Six institutions, based on risk assessment*

##### Onsite Reviews

Amarillo College

Coastal Bend College

Temple College

Cedar Valley College

##### Desk Reviews

College of the Mainland

Laredo Community College

2. Financial Assistance Compliance at Institutions of Higher Education	1,925	50%
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Perform compliance reviews of student financial assistance or grant programs at public community/junior colleges or other public/private institutions of higher education. Financial assistance disbursed to colleges and universities in Texas totals approximately \$870 million annually.

***Public Universities – Four institutions, based on risk assessment***

Onsite Review

Texas State University – San Marcos  
The University of Texas at Arlington  
The University of North Texas

Desk Review

Texas Woman's University

***Public Community/Junior Colleges – Three institutions, based on risk assessments***

Onsite Review

Austin Community College  
Angelina College

Desk Review

Central Texas College

***Private Universities – Two institutions, based on risk assessment***

Onsite Review

Huston Tillotson University

Desk Review

Baylor University

***Public Health Related Institutions – One institution, based on risk assessment***

Onsite Review

Texas Tech University Health Sciences Center

<b>TOTAL RISK-BASED REVIEWS</b>	<b>3,850</b>	<b>100%</b>
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<b>Completion of FY19 Risk-Based Reviews</b>	<b><u>Hours</u></b>	<b><u>%</u></b>
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1. Formula Funding at Institutions of Higher Education One institution	175	30%
2. Financial Assistance Compliance at Institutions of Higher Education Two institutions	400	70%

<b>TOTAL COMPLETION of FY18 REVIEWS</b>	<b>575</b>	<b>100%</b>
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<b>Follow-Up Reviews</b>	<b><u>Hours</u></b>	<b><u>%</u></b>
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3. Formula Funding at Institutions of Higher Education		
1. Seven institutions	1100	100%
<b>TOTAL FOLLOW-UP REVIEWS</b>	<b><u>1100</u></b>	<b><u>100%</u></b>