

TEXAS HIGHER EDUCATION COORDINATING BOARD
INTERNAL AUDIT & COMPLIANCE MONITORING

Compliance Monitoring Plan

Fiscal Year 2021

Specific risk factors from Texas Education Code §61.035 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

2,640

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 \$4.6 billion annually.

Public Universities – Five institutions, based on risk assessment

Desk Reviews

Prairie View A&M University

Sul Ross State University

University of North Texas at Dallas

The University of Houston – Clear Lake

West Texas A&M University

Public Community/Junior Colleges – Seven institutions, based on risk assessment

Desk Reviews

Lee College

Paris Junior College

Odessa College

Alvin College

Southwest Texas Junior College

Galveston College

Frank Philips College

Public State College – One institution, based on risk assessment

Desk Reviews

Lamar Institute of Technology

2. Financial Assistance Compliance at Institutions of Higher Education	2,640	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 \$873 million annually.

Public Universities – Four institutions, based on risk assessment

Desk Review

The University of Texas at Dallas

Lamar University

The University of Houston - Victoria

Texas A&M University - Galveston

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

Desk Review

El Paso Community College

Collin County Community College

Navarro College

Texarkana College

Panola College

Hill College

Private Universities – Two institutions, based on risk assessment

Desk Review

Dallas Baptist University

Schreiner University

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

Desk Review

The University of Texas Health Science Center – San Antonio

TOTAL RISK-BASED REVIEWS	5,280	100%
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Completion of FY20 Risk–Based Reviews	<u>Hours</u>	<u>%</u>
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1. Formula Funding at Institutions of Higher Education Two institutions	400	67%
2. Financial Assistance Compliance at Institutions of Higher Education One institution	200	33%

TOTAL COMPLETION of FY20 REVIEWS	600	100%
Follow-Up Reviews	<u>Hours</u>	<u>%</u>
3. Formula Funding at Institutions of Higher Education Four institutions	500	100%
TOTAL FOLLOW-UP REVIEWS	500	100%
4. Sexual Misconduct State Reporting at Institutions of Higher Education Perform compliance review of Senate Bill 212, and House Bill 1735 (86 th Legislature) reporting at institutions of higher education.	600	100%
TOTAL REVIEWS	600	100%