

Funding Division

**Texas Higher
Education
COORDINATING BOARD**

Facilities Audit Report

October 2025

This page has been left blank intentionally.

Texas Higher Education Coordinating Board



Stacy A. Hock, CHAIR
Welcome Wilson Jr., VICE CHAIR
S. Javaid Anwar, SECRETARY TO THE BOARD
Richard L. Clemmer
Emma C. Nevarez
Juan J. Nevarez
Ashlie A. Thomas
Daniel O. Wong
[VACANT]
Lisa D. Cantu, STUDENT REPRESENTATIVE

Austin
Houston
Midland
Austin
El Paso
Dallas
Victoria
Missouri City
[TBD]
College Station

Wynn Rosser, PhD, COMMISSIONER OF HIGHER EDUCATION

Agency Purpose

Our purpose is to strengthen Texas through higher education. By making higher education accessible to a wide range of people, we can ensure Texas remains one of the world's most innovative, valuable educational systems. By bringing together data, policymakers, and institutions, we can inform sensible policies that make a difference and make education beyond high school available to every person in our state. When we do that, we will improve lives, communities, and our shared economy.

Agency Vision

The THECB will be recognized as an international leader in developing and implementing innovative higher education policy to accomplish our mission.

Agency Philosophy

The THECB will promote access to and success in quality higher education across the state with the conviction that access and success without quality is mediocrity and that quality without access and success is unacceptable.

The THECB's core values are:

Accountability: We hold ourselves responsible for our actions and welcome every opportunity to educate stakeholders about our policies, decisions, and aspirations.

Efficiency: We accomplish our work using resources in the most effective manner.

Collaboration: We develop partnerships that result in student success and a highly qualified, globally competent workforce.

Excellence: We strive for excellence in all our endeavors.

The THECB does not discriminate on the basis of race, color, national origin, gender, religion, age, or disability in employment or the provision of services.

Please cite this report as follows: Texas Higher Education Coordinating Board. (2025). Facilities Audit report. Austin, TX.

This page has been left blank intentionally.

Table of Contents

Executive Summary	i
Introduction.....	1
Facilities Audit Report	2
Conclusion	4

Executive Summary

This report summarizes the results of the facilities audits conducted in Fiscal Year 2025. Audits consist of in-person Peer Review Team (PRT) visits composed of agency personnel and staff of public institutions of higher education. Congruent with the work of the PRT, the institution's internal auditor is responsible for verifying that the institution has correctly submitted facilities development projects to the Texas Higher Education Coordinating Board (THECB). The audits measure the accuracy of an institution's facilities inventory records as submitted to THECB and certified by the institutions by November 1 annually.

The institutions audited during this timeframe were:

- Sul Ross State University;
- University of Houston - Clear Lake;
- Texas A&M University - Texarkana;
- Angelo State University;
- East Texas A&M University;
- The University of Texas at Tyler;
- West Texas A&M University; and
- Texas A&M University - Corpus Christi.

Seven of eight institutions audited had no substantively material findings, and scoring indicates that these institutions are accurately recording and submitting facilities information to the THECB. Texas A&M University Corpus Christi's audit score for Space Use Code category indicated a need to remedy some of its space reporting, and therefore the institution will complete a re-audit during the 2026 audit cycle.

Introduction

Texas Education Code, Section 61.0583, requires the THECB to periodically conduct a comprehensive audit of all educational and general facilities on the campuses of public universities and the Texas State Technical Colleges. The audit must verify the accuracy of the institutions' facilities inventories and ensure that construction projects have been submitted to the THECB in accordance with Texas Education Code, Section 61.058, and THECB rules, and have received approval when required. The facilities audit and inventory programs are defined in the Texas Administrative Code, Title 19, Part 1, Chapter 17, Resource Planning.

Facilities Audit Report

Facilities audits are conducted with two groups participating. The institution's internal auditor conducts the review of the institution's facility project development and issues a report to the institution's chief executive officer and the staff of the THECB.

The PRT conducts an onsite audit of the facility inventory and internal control procedures. The PRT consists of two university representatives (from other institutions in Texas that are not within the same system) accompanied by one THECB staff person. The PRT report is sent to the management of the institution at the conclusion of the field work. Institutional management reviews the report and is given the opportunity to respond, which may include an action plan to address any recommendations of the PRT or internal auditor findings, then sends a final response to THECB.

THECB staff provides the Facilities Audit Report to the board of the THECB (Board) or the appropriate standing committee of the Board, and within 30 days, a copy of the report is filed with the audited institutions and the Legislative Budget Board.

Overview of the PRT Audit

The PRT audit is an evaluation of an institution's space inventory, reporting along eight metrics with a score from 1 to 5 (5 is best). The eight metrics are below, and more detailed definitions are in the CBM Reporting Manual.

1. Unique identification, which identifies rooms by an alphabetical or numerical code
2. Space use codes, which describe the predominate use of the room (for example, 110 is a classroom)
3. Functional category codes, which describe the function of a room (for example, 12 is Vocational/Technical Instruction)
4. Classification of Instructional Programs (CIP) codes, which describe the subject matter of courses taught in the space (for example, CIP Code 16 is Foreign Languages, Literatures, and Linguistics)
5. Accuracy of proration of functional category codes
6. Accuracy of room area
7. Accuracy of education and general (E&G) room area
8. Accuracy of seating capacity

Audit Results in 2025

Sul Ross State University – March 2025

The institution received top marks in all categories. The overall score was 100%. There were no findings by the institution's internal auditor.

University of Houston - Clear Lake – May 2025

The institution received top marks in all categories. The overall score was 100%. There were no findings by the institution's internal auditor.

Texas A&M University - Texarkana – May 2025

The institution received top marks in all categories. The overall score was 98%. There were no findings by the institution's internal auditor.

Angelo State University – June 2025

The institution received top marks in all categories except for a score of 4 out of 5 in the unique Room Identifier category. The overall score was 98%. There were no findings by the institution's internal auditor.

East Texas A&M University – July 2025

The institution received top marks in all categories except for a score of 4 out of 5 in the Room Identifier category. The overall score was 98%. There were no findings by the institution's internal auditor.

The University of Texas at Tyler – July 2025

The Institution received a 3 of 5 for the Room Identifier category, a 4 out of 5 in the Functional Category, and 5 out of 5 in the remaining categories. The overall score was 93%. The institution's internal auditor reported that, with the exception of one project, the institution was in compliance with THECB requirements for reporting. The institution is developing new procedures to make sure all projects requiring submittal are reviewed by Facilities leadership.

West Texas A&M University – August 2025

The institution received top marks in all categories except for a score of 4 out of 5 in the Room Identifier category. The overall score was 98%. There were no findings by the institution's internal auditor.

Texas A&M University - Corpus Christi – August 2025

The institution received 5 out of 5 in the following categories: Functional Category Codes; Classification of Instructional Programs (CIP); Proration Use; Reported Room Area; and Reported Education and General Room Area. The institution received 4 out of 5 in the Room Identifier category and in the Classroom and Class Lab Seating Capacities category. The institution received 2 out of 5 in the Space Use Codes category, which indicated the need for a re-audit.

The overall score was 88%. The institution is currently remedying its reporting and will be re-audited in 2026. There were no findings by the institution's internal auditor.

Conclusion

Seven of eight institutions audited had no findings, and scoring indicates that these institutions are accurately recording and submitting facilities information to the THECB. Texas A&M University Corpus Christi's audit score for Space Use Code category indicated a need to remedy some of its space reporting, and therefore the institution will complete a re-audit during the 2026 audit cycle.

**Texas Higher
Education
COORDINATING BOARD**

This document is available on the Texas Higher Education Coordinating Board website:
<https://highered.texas.gov>.

For more information, contact:

Christopher Zepeda
Funding and Resource Planning Division
Texas Higher Education Coordinating Board
P.O. Box 12788
Austin, TX 78711
PHONE 512-427-6525
Christopher.Zepeda@highered.texas.gov