



# TEXAS HIGHER EDUCATION COORDINATING BOARD

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November 13, 2017

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Dr. Thad Anglin, President  
Cisco College  
101 College Heights  
Cisco, TX 76437

Dear Dr. Anglin,

I am attaching the final report on *A Compliance Monitoring Desk Review of Formula Funding at Cisco College*, Report No. THECB CM-FF-18-007. There was one finding related to information technology controls resulting from this engagement.

## Summary

Information security controls over student enrollment information at Cisco College (CC) require improvement. Audit trails over key enrollment data such as class meeting days and times must be established to ensure the reliability and integrity of data used for formula funding decision making purposes. Therefore, our original review objectives, including a determination of the accuracy of contact hours reported by CC, were unable to be met. A follow up audit will be performed to evaluate CC's information security controls as a basis for future base period assessment of the accuracy of contact hours reported for formula funding purposes.

This Compliance Monitoring report will be presented to the THECB Committee on Agency Operations, a standing committee of the THECB Board, in January 2018.

The cooperation of your staff during this review is greatly appreciated. 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  
Director, Internal Audit and Compliance

## Detailed Observation, Recommendation and Management's Response

### 1. Information technology processes and controls over student information system enrollment data should be strengthened.

Information technology processes and controls over student information system enrollment data should be strengthened. Although Cisco College has policies and procedures in place to limit access to information systems, the student information system does not provide audit logs or change history for critical formula funding data, including:

- Credit hours
- Lab hours
- Lab contact hours
- Instruction mode
- Meeting times
- Lecture hours
- Lecture contact hours
- Type of Instruction
- Meeting days
- Instructor of record

The lack of audit logs or change history limits the ability to rely upon the integrity of the data.

FERPA 34 CFR 99.31(a)(1)(ii) requires that "An educational agency or institution must use reasonable methods to ensure that school officials obtain access to only those education records in which they have legitimate educational interests." Security standards (TAC 202) established by the Department of Information Resources (DIR) for institutions of higher education are also a good source of information to strengthen the information technology control environment.

#### **Recommendation:**

Capture and retain student information system audit logs or change history for the critical data used for formula funding.

#### **Management Response:**

*On November 2, 2017, Cisco College implemented a system audit log that is now tracking all user activity in the course file. The course file contains all data points relative to formula funding.*

**PERFORMED BY:**

Mr. David Mahoney, Compliance Specialist

cc:

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