



TEXAS HIGHER EDUCATION COORDINATING BOARD

P.O. Box 12788 Austin, Texas 78711

June 11, 2018

Stuart W. Stedman
CHAIR

Fred Farias III, O.D.
VICE CHAIR

John T. Steen, Jr.
SECRETARY OF THE BOARD

Michelle Q. Tran
STUDENT REPRESENTATIVE

Arcilia C. Acosta
S. Javid Anwar
Michael J. Plank
Ricky A. Raven
Donna N. Williams
Welcome Wilson, Jr.

Raymund A. Paredes
COMMISSIONER
OF HIGHER EDUCATION

512/ 427-6101
Fax 512/ 427-6127

Web site:
<http://www.thecb.state.tx.us>

Dr. Austin A. Lane, President
Texas Southern University
3100 Cleburne St.
Houston, Texas 77004

Dear Dr. Lane:

Texas Southern University implemented the recommendations in our prior report *A Compliance Audit of Formula Funding at Texas Southern University*, issued June 23, 2016.

Management has implemented the audit recommendations by:

- Establishing a formal, periodic review of user access permissions to ensure compliance with the Texas Administrative Code (TAC)§202 Department of Information Resources (DIR) security standards, and 34 CFR 99.31;
- Developing policies and procedures to ensure class enrollment on the CBM004 are correct and appropriately documented;
- Ensuring that instructors reported on the CBM004 are correct and appropriately documented; and
- Ensuring accurate and complete student records are maintained, and only eligible students are reported for formula funding.

We conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and recommendations based on our audit objectives. We believe the evidence obtained provides a reasonable basis for the findings, if any, based on the audit objectives.

If you have any questions or comments, please let me know.

Sincerely,

Mark A. Poehl, CPA, CIA, CISA, CFE
Director, Internal Audit and Compliance

PERFORMED BY:

Ms. Jamyen Robinson-Hall, Compliance Specialist

cc:

THECB

Board Members

Commissioner's Office

Dr. Raymund Paredes, Commissioner of Higher Education

Ms. Linda Battles, Deputy Commissioner for Agency Operations and Communications

Dr. David Gardner, Deputy Commissioner for Academic Planning and Policy

Mr. William Franz, General Counsel

Dr. Julie Eklund, Assistant Commissioner for Strategic Planning and Funding

Texas Southern University

Mr. Glenn O. Lewis, Chairman, Board of Regents

Mrs. Charla Parker-Thompson, Chief Audit Executive

Mrs. Marilyn Square, Executive University Registrar

Texas Council of Public University Presidents and Chancellors

Dr. Rissa Potter, Executive Director

STATUTORY DISTRIBUTION REQUIREMENT

State Auditor's Office

Internal Audit Coordinator

Sunset Advisory Commission

Mr. Ken Levine