



# TEXAS HIGHER EDUCATION COORDINATING BOARD

P.O. Box 12788 Austin, Texas 78711

November 2, 2017

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Dr. Robin Satterwhite, President  
South Plains College  
1401 College Avenue  
Levelland, Texas 79336

Dear Dr. Satterwhite:

South Plains College implemented the recommendations in our prior report *A Compliance Desk Review of Formula Funding at South Plains College*, issued August 28, 2015.

Management has implemented the audit recommendations by:

- Developing a Data Governance Policy to ensure employees' access is limited to job responsibilities related to their institutional role;
- Creating two positions (Campus Security Analyst, and Director of Information Technology Operations) responsible for safeguarding authorized access to information systems and the monitoring of server and security infrastructure; and
- Implementing an audit trail log that tracks changes to the institution's student data.

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,

A handwritten signature in black ink that reads "Mark A. Poehl".

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

**PERFORMED BY:**

Ms. Jamyen Robinson-Hall, Compliance Specialist (Lead Auditor)

cc:

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