



# TEXAS HIGHER EDUCATION COORDINATING BOARD

P.O. Box 12788 Austin, Texas 78711

October 25, 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. Javaid 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. Raymund A. Paredes  
Commissioner of Higher Education  
1200 E. Anderson Lane  
Austin, TX 78752

Dear Dr. Paredes:

We performed an assessment of internal audit work quality to satisfy the requirements of professional auditing standards. It is our opinion that the Internal Audit Office *generally conforms* to the Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing*. These standards require:

- 1300 – Quality Assurance/Improvement Program  
1311—Internal Assessments
  - Periodic reviews performed through self-assessment or by other persons within the organization with sufficient knowledge of internal audit practices.

Our self-assessment of internal audit work quality was based on an evaluation of the audit project *An Internal Audit of Contract Administration at the Texas Higher Education Coordinating Board, Report No. THECB IA-WP-17-195*, issued in December 2017. We conducted our review using the self-assessment tool outlined by the *State Agency Internal Audit Forum* in their Peer Review Process Manual.

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:**

Aporajita Ahmed, CPA, CFE, CITP, CGMA, CICA, Cyber Security Professional,  
Internal Audit Lead

cc:

**THECB**

**Board Members**

**Commissioner's Office**

Ms. Linda Battles, Deputy Commissioner for Agency Operations and  
Communication and COO

Dr. David Gardner, Deputy Commissioner for Academic Planning and Policy  
Mr. William Franz, General Counsel

**STATUTORY DISTRIBUTION REQUIREMENT**

**Legislative Budget Board**

Ms. Julie Ivie

**Governor's Office of Budget & Planning**

Mr. Drew DeBerry

**State Auditor's Office**

Internal Audit Coordinator

**Sunset Advisory Commission**

Mr. Ken Levine