

TEXAS HIGHER EDUCATION COORDINATING BOARD
INTERNAL AUDIT & COMPLIANCE MONITORING

Compliance Monitoring Plan

Fiscal Year 2017

Specific risk factors from Texas Administrative Code Section 1.13 Internal Auditor and Compliance Monitoring, were used to develop the Compliance Monitoring Annual Plan. These factors included:

- The amount of student financial assistance or grant funds allocated to the institution by the Board;
- Whether the institution is required to obtain and submit an independent audit;
- The institution's internal controls;
- The length of time since the institution's last desk review or site visit;
- Past misuse of funds or misreported data by the institution; and
- In regard to data verification, whether the data reported to the Board by the institution is used for determining funding

Risk-Based Reviews	<u>Hours</u>	<u>%</u>
1. Formula Funding at Institutions of Higher Education	2,300	50%

Perform reviews of contact hours at public community/junior colleges and formula variable reviews at other public institutions of higher education. Formula funding for institutions of higher education totals approximately \$4.2 billion annually.

Public Universities – 4 institutions, based on risk assessment

Onsite Reviews

The University of Texas at Arlington
Texas State University
Sul Ross State University Rio Grande College

Desk Reviews

Texas Woman's University

Public State Colleges – 1 institution based on risk assessment

Desk Reviews

Lamar State College - Orange

Public Community/Junior Colleges – 5 institutions, based on risk assessment

Onsite Reviews

Alamo Community College District
North Central Texas College
Kilgore College

Desk Reviews

Wharton County Junior College
Cisco College

Public Health Related Institutions – 2 institutions, based on risk assessment

Onsite Review

Texas A&M University Health Science Center
The University of Texas Southwestern Medical Center

2. Student Financial Assistance Compliance at Institutions of Higher Education 2,300 50%

Perform compliance reviews of student financial assistance programs at public community/junior colleges or other public/private institutions of higher education. Student financial assistance disbursed to colleges and universities in Texas totals approximately \$886 million annually.

Public Universities – 5 institutions, based on risk assessment

Onsite Review

Texas A & M University
The University of Texas at Austin
Prairie View A & M University
University of Houston

Desk Review

Texas A & M University – Corpus Christi

Public Community/Junior Colleges – 2 institutions based on risk assessment

Onsite Review

Houston Community College System
Blinn College

Private Universities - 2 institutions, based on risk assessment

Desk Review

Texas Wesleyan University
Howard Payne University

Public Health Related Institutions - 1 institution, based on risk assessment

Onsite Review

The University of Texas Health Science Center at Houston

Other Institutions - 2 institutions, based on risk assessment

Onsite Review

The University of Texas System

Desk Review

Doctor's Hospital at Renaissance

TOTAL RISK-BASED REVIEWS **4,600** **100%**

Follow-Up Reviews **Hours** **%**

1. Formula Funding at Institutions of Higher Education 400 80%

Public Community/Junior Colleges – 4 institutions

Houston Community College System

Blinn College

Navarro College

Howard County Junior College District

2. Student Financial Aid Compliance at Institutions of Higher Education 100 20%

Public Community/Junior Colleges – 1 institution

Clarendon College

TOTAL FOLLOW-UP REVIEWS **500** **100%**