



TEXAS HIGHER EDUCATION COORDINATING BOARD

P.O. Box 12788 Austin, Texas 78711

April 8, 2016

Robert W. Jenkins
CHAIR

Stuart W. Stedman
VICE CHAIR

David D. Teuscher, M.D.
SECRETARY OF THE BOARD

Christina Delgado
STUDENT REPRESENTATIVE

Arcilia C. Acosta
S. Javid Anwar
Fred Farias III, O.D.
Ricky A. Raven
Janelle Shepard
John T. Steen, Jr.

Raymund A. Paredes
COMMISSIONER
OF HIGHER EDUCATION

512/ 427-6101
Fax 512/ 427-6127

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

Mr. Jim Yeonopolus, Chancellor
Central Texas College
P.O. Box 1800
Killeen, TX 76540-1800

Dear Mr. Yeonopolus,

The Central Texas College District (CTCD), implemented the two recommendations in our prior audit report, A Compliance Audit of Formula Funding at Central Texas College District, issued January 23rd, 2015.

Management has implemented the audit recommendations by:

- Performing a detailed review of the institution's information security policies, procedures and controls over the student information system that aligns with the Department of Information Resources (DIR) security standards.
- Establishing the Security Access Internal Audit System, a quality assurance process used to ensure user permissions to the student information system are periodically reviewed.

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 and recommendations 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. Priscilla Suggs, MBA, CFE, Compliance Specialist

cc:

THECB

Board Members

Commissioner's Office

Dr. Raymund A. Paredes, Commissioner of Higher Education

Mrs. Linda Battles, Deputy Commissioner for Agency Operations and
Communication

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

Mr. William Franz, General Counsel

Strategic Planning and Funding

Dr. Julie Eklund, Assistant Commissioner Strategic Planning and Funding

Central Texas College District

Mr. Doug Barton, Internal Auditor

Dr. Tina Ady, Deputy Chancellor for U.S. Campus Operations

Dr. Dana Watson, Deputy Chancellor of Academic Student Services

Ms. Michele Carter, Deputy Chancellor for Finance and Administration

Ms. Mari Meyer, Chairperson, Board of Trustees

Texas Association of Community Colleges

Mr. Jacob Fraire, President

STATUTORY DISTRIBUTION REQUIREMENT

State Auditor's Office

Internal Audit Coordinator

Sunset Advisory Commission

Mr. Ken Levine, Director