



# TEXAS HIGHER EDUCATION COORDINATING BOARD

P.O. Box 12788 Austin, Texas 78711

September 13, 2016

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

Dear Dr. Paredes:

The Texas Higher Education Coordinating Board implemented the recommendations in our prior report, Review of Contract Management at the Higher Education Coordinating Board, Report No. THECB-IA-WP-14-173, issued April 23, 2015. This report will be presented at the October, 2016 Agency Operations Committee meeting.

Management implemented all three outstanding audit recommendations by strengthening the Business Management System (BMS) governance, reporting vendor performance as required by The Office of the Comptroller of Public Accounts, and by informing staff of the comprehensive policies and procedures on monitoring contracts.

We conducted this follow-up audit in conformance with the International Standards for the Professional Practice of Internal Auditing and in accordance with the Generally Accepted Government Auditing Standards (GAGAS).

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. Aporajita Ahmed, CPA, CFE, CGMA, CICA, CITP, CSM, Internal Audit Lead  
(Project Lead)

cc:

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