



TEXAS HIGHER EDUCATION COORDINATING BOARD

P.O. Box 12788 Austin, Texas 78711

January 13, 2017

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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, *A Review of TEXAS Grant Administration*, issued August 26, 2014.

Management implemented all three outstanding audit recommendations by:

- Publishing TEXAS grant amounts timely and handling Reserve Officers Training Corps funds in accordance with statutory requirements.
- Strengthening access controls to TEXAS grant information by enhancing oversight, and limiting access to better protect the grant information.
- Strengthening processes to verify the accuracy of key performance data prior to submitting the information to the Legislative Budget Board.

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 blue 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, CITP, CGMA, CICA, Internal Audit Lead

cc:

THECB

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