



TEXAS HIGHER EDUCATION COORDINATING BOARD

P.O. Box 12788 Austin, Texas 78711

January 4, 2021

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Dr. Harrison Keller
Commissioner of Higher Education
1200 E. Anderson Lane
Austin, TX 78752

Dear Dr. Keller:

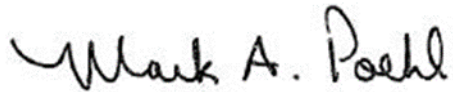
The Texas Higher Education Coordinating Board implemented audit recommendations from the *State Auditor's Office Audit of Performance Measures at the Higher Education Coordinating Board*, Report No. 19-047, issued August 2019 by completing the following:

- Updating written policies and procedures to ensure key and non-key performance measures include detailed steps for creating and retaining documentation of reviews and calculations of key and non-key performance measures,
- Performing and documenting reviews of performance measure results entered into Automated Budget and Evaluation System of Texas (ABEST), and
- Strengthening data collection by updating transmission procedures to ensure data collected by institutions is accurate.

Our consideration of internal control was for the compliance purposes of reasonably confirming the status of prior audit recommendations and was not designed to identify all deficiencies in internal control. THECB Internal Audit is independent per the Generally Accepted Government Auditing Standards (GAGAS) requirements for internal auditors.

If you have any questions or comments, please let me know.

Sincerely,

A handwritten signature in black ink that reads "Mark A. Poehl". The signature is written in a cursive style with a large, stylized "M" and "P".

Mark A. Poehl, CPA, CIA, CISA, CFE
Assistant Commissioner, Internal Audit and Compliance

PERFORMED BY:

Ms. Michelle Koog, CFE, CISA, Internal Auditor

CC:

THECB

Board Members

Commissioner's Office

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Mr. Ray Martinez, Deputy Commissioner for Academic Quality and Workforce

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Ms. Nichole Bunker-Henderson, General Counsel

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Dr. Charles W. Contéro-Puls, Deputy Assistant Commissioner

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Ms. Zhenzhen Sun, Assistant Commissioner for Information Solutions and Services

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Dr. Julie Eklund, Assistant Commissioner for Strategic Planning

Ms. Emily Cormier, Assistant Commissioner for Strategic Planning

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Dr. Stacey Silverman, Assistant Commissioner for Academic Quality and Workforce

College Readiness and Success

Dr. Jerel Booker, Assistant Commissioner for College Readiness and Success

State Auditor's Office

Internal Audit Coordinator

Sunset Advisory Commission

Ms. Jennifer Jones, Director

Office of the Governor-Budget and Policy Division

Ms. Sarah Hicks, Budget and Policy Director

Legislative Budget Board

Mr. Christopher Mattsson, Assistant Director