



TEXAS STATE TECHNICAL COLLEGE

Internal Audit Annual Report Fiscal Year 2020

Prepared by
Jason D. Mallory, Director of Audits

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I. Internal Audit Plan for FY 2020

The Board of Regents approved the original internal audit plan for FY 2020 on August 15, 2019, with Minute Order #33-19. There was one deviation from the original internal audit plan. Minute Order #28-20 on August 20, 2020, removed an audit of accounting controls. That project was intended to be a comprehensive review and documentation of key accounting controls that ensure significant balances recorded in the general ledger and on the financial statements are reasonably stated. During FY 2020 the College engaged a consultant to assist with its readiness phase of implementing Workday to replace Colleague. A significant part of the readiness phase included redesigning major accounting controls to operate within the new Workday environment. While actual implementation of Workday is still in the planning phases, the future implementation will alter/remove/add key accounting controls. We felt performing the audit after Workday is implemented would provide more assurance to management and the Board of Regents.

This audit plan was prepared using risk assessment techniques as required by the Texas Internal Auditing Act. Six audits from the FY 2019 Internal Audit Plan were completed after August 31, 2019. At August 31, 2020, 12 internal audits from the FY 2020 Internal Audit Plan were completed, along with 13 investigations and other projects, and 7 audits/reviews by external regulatory agencies. After August 31, 2020, 3 internal audits, 3 investigation and other projects, and 4 audits/reviews by external regulatory agencies were in progress.

Texas Government Code §2102.005(b) requires a state agency to consider methods for ensuring compliance with contract processes and controls and for monitoring agency contracts. To comply with this provision, an internal audit of contract compliance is conducted annually. In FY 2020, 2 contract audits were completed – one from the FY 2019 Internal Audit Plan and the other from the FY 2020 Internal Audit Plan. Audit #19-031A identified a contract that was executed by a person without sufficient delegated authority, and also found required compliance documents for another contract that were either executed after the contract was signed or not signed by all persons. Audit #20-008.1 examined 5 recently executed contracts. We identified similar compliance document issues as cited in Audit #19-031A. Both audit reports were previously sent to the State Auditor's Office with full details of the issues.

Audit #20-001A addressed the benefits proportionality audit requirement prescribed in Rider 8, page III-48, the General Appropriations Act (86th Legislature)

Fiscal Year 2020 Internal Audit Plan

| Project Description | Division/Campus | Report Number | Report Date | Status |
|--|-----------------|---------------|-------------|----------|
| Public Funds Investment Act Compliance Audit | Finance | 20-004A | 9/26/19 | Complete |

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|--|--------------------------------------|----------|----------|----------------------|
| Internal Network Penetration Test (EWCHEC) | OIT/Safety & Security/Provost Office | 20-002A | 9/27/19 | Complete |
| Benefits Proportionality Audit | Finance | 20-001A | 12/6/19 | Complete |
| Internal Network Penetration Test (Harlingen) | OIT/Safety & Security/Provost Office | 20-011A | 12/13/19 | Complete |
| Internal Network Penetration Test (Waco) | OIT/Safety & Security/Provost Office | 20-016A | 3/10/20 | Complete |
| Clery Act Audit | Safety & Security | 20-014A | 4/8/20 | Complete |
| Help Desk Audit | OIT | 20-025A | 6/19/20 | Complete |
| Career Services Audit | Academic Division | 20-013A | 6/23/20 | Complete |
| Contract Compliance Audit | Procurement | 20-008.1 | 7/2/20 | Complete |
| TAC 202 Follow-up Audit | OIT | 20-010A | 7/3/20 | Complete |
| Airport Operations Audit | Waco Airport | 20-008A | 7/13/20 | Complete |
| Waco Bookstore Audit ^{Note 1} | Student Services | 20-003A | 8/25/20 | Complete |
| Harlingen Bookstore Audit ^{Note 2} | Student Services | 20-033A | | In progress |
| Field Tech/Support Audit ^{Note 2} | OIT | 20-032A | | In progress |
| Waco Bookstore POS – TAC 202 Audit ^{Note 2} | OIT/Student Services | 20-026A | | In progress |
| Accounting Controls Audit | Finance | | | Removed by MO #28-20 |

Notes:

- 1 The audit was completed before August 31, 2020. It will be considered final after the report is discussed at the Board meeting on November 12, 2020.
- 2 The audit was still in progress at August 31, 2020. The audit will be reported at the November 12, 2020, meeting of the Board of Regents.

The FY 2019 audits completed in FY 2020 include an audit of C4EO, report #19-032A, report date 11/15/19, a contract audit, report #19-031A, report date 12/12/19, audits of the Waco and Harlingen Challenger Centers, reports #19-018 and #19-019, reports date for both is 9/4/16, and Admission process audit and the system they use, report #19-017A, report date 9/30/19. We consider the latter 2 separate audits.

II. Summary of Audit Findings and Corrective Action Plans for Audits Conducted in FY 2020

Twelve of the 15 internal audits from the FY 2020 audit plan were completed before August 31, 2020. The remaining 3 scheduled audits were in progress while this report was being prepared. There were also 6 FY 2019 audits that were completed in FY 2020. All the audits, with the exception of the 3 audits still in progress, are detailed in the following table.

| Report # | Date | Audit | Division/Campus | Summary of Findings | Status & Summary of CAPs |
|-------------------|---------|---|-----------------------------|---|--|
| 19-018A & 19-019A | 9/4/19 | Departmental Audits of Challenger Learning Center | Waco and Harlingen Campuses | Risks associated with minors on campus would be better managed by performing enhanced background checks on CLC employees, and requiring them to attend periodic training. | Ongoing: Enhanced policies and procedures are being developed. |
| | | | | Controls related to the recording of revenue and accounts receivable need to be improved. | Ongoing: Accounting processes are being re-evaluated. |
| 19-017A | 9/30/19 | Admissions Process Audit | Student Services | Application processes need to be improved to ensure documentation is standardized, and communications with applicants are timely. | Fully Implemented: Processes were enhanced through training and monitoring. |
| | | | | Access to admissions and enrollment related mnemonics in | Ongoing: Access will be re-evaluated and restricted. |

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| | | | | Colleague needs to be better restricted. | |
| 19-017A | 9/30/19 | TAC 202 Audit of Target X Application & Informatica Server | Admissions Office | We found 27 TAC 202 controls that need to be implemented for Target X, and 15 for the server. | Ongoing: Controls are being implemented as applicable. |
| 19-031A | 12/12/19 | Annual Contracting Audit | Finance | We identified compliance exceptions for 2 of the contracts we reviewed, with the most significant issue relating to the approval authority for one of the contracts. | Fully Implemented: The contracting process was automated, with delegation of authority and workflow compliance being driven by the new system. |
| 19-032A | 11/15/19 | C4EO Audit | West Texas Campuses | No material exceptions. | |
| 20-004A | 9/26/19 | Public Funds Investment Act | Finance | Minor compliance requirements were not achieved. | Fully Implemented: Training and COI acknowledgements by the Board and management are now performed within deadlines. |
| 20-002A | 9/27/19 | Internal Network Penetration Test | East Williamson County Campus | Three people provided us their user IDs and logons during our social engineering attempts | Fully Implemented: Specific employees were counseled, and all employees were reminded of their training and associated risks. |
| 20-010A | 7/3/2020 | TAC 202 Compliance – Quarterly Update | OIT | There are still several general and application controls that are needing to be implemented. | Ongoing: Every quarter a set of outstanding controls are implemented. Each quarter, an |

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| | | | | | average of 8 have been improved. |
| 20-001A | 12/6/19 | Benefits Proportionality Audit | HR/ Payroll | No material exceptions. | |
| 20-011A | 12/13/19 | Internal Network Penetration Test | Harlingen Campus | Eight people provided user IDs and logons as a result of our phishing emails and social engineering telephone calls. Two of those people also provided their credentials in a similar test in 2017. | Fully Implemented: Specific employees were counseled, and all employees were reminded of their training and associated risks. |
| 20-016A | 3/10/20 | Internal Network Penetration Test | Waco Campus | Through scripted telephone calls in which our actual telephone number was masked, we were able to obtain the logon credentials of 5 employees to the College's ERP system. We were able to access the Portal through an employee's unsecured laptop without detection, and found computers in one student computer lab could access the internal network. | Fully Implemented: Specific employees were counseled, and all employees were reminded of their training and associated risks. |
| | | | | We noted physical security lapses. | Fully Implemented: Specific employees were counseled, and all employees were reminded of their |

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| | | | | | training and associated risks. |
| 20-014A | 4/8/20 | Jeanne Clery Disclosure of Campus Security Policy and Campus Crime Statistics Act - Compliance Audit | Safety & Security | Some required policy statements were either missing or inaccurate in the 2019 AFSR, procedures related to Campus Security Authorities need to be improved, and we could not reconcile crime data submitted to the ED. | Substantially Implemented: The next ASFR due in October 2020 will include all required missing information. |
| | | | | Emergency notification procedures and evacuation drills need to be enhanced. | Substantially Implemented: Conduct test of the ENS each term. Fire drills have been conducted more frequently since 2018. |
| 20-025A | 6/19/20 | Help Desk Audit | OIT | Found supporting policies and training guidelines, as well as other related documentation to be outdated. | Substantially Implemented: Policies and documentation will be updated by October 31, 2020. |
| 20-013A | 6/23/20 | Career Services Audit | Instruction & Support | No material exceptions. | |
| 20-008.1A | 7/2/20 | Annual Contracting Audit | Finance | No material compliance exceptions were identified. We identified contract management exceptions in other Airport related contracts in the operational audit of | |

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| | | | | the Airport we conducted concurrently with this one. Please refer to that report for that finding. | |
| 20.008A | 7/13/20 | Airport Operations Audit | Waco Campus | Contract management procedures should be enhanced to ensure all contract provisions are met. | Pending Follow-up: Contract monitoring issues were scheduled to be complete by 7/31/20. |
| 20-003A | 8/25/20 | Bookstore Audit | Waco Campus | No material exceptions. | |

III. List of Consulting Engagements and Non-audit Services Completed in FY 2020

Thirteen consulting and non-audit type of services were *completed* in FY 2020. There were 3 others in progress at August 31, 2020. The following schedule summarizes those projects.

| Report # | Date | Project Description | Division /Campus | Summary of Observations and Recommendations | Status & Summary of CAPs |
|----------|---------|----------------------|------------------|--|--|
| 19-027I | 9/27/19 | Conflict of Interest | Instructional | Follow current policy and prohibit use of employee related vendor without the matter being approved by the appropriate levels of Executive Management, and possibly the Board. The relationship being scrutinized was fully transparent. | Fully Implemented: Related party transaction are being rejected by Procurement without appropriate evidence of approval. |
| 19-028I | 8/27/19 | Misuse of Assets | Instructional | Recommended outside activities, such as other employment and professional development, continue to be monitored. | Fully Implemented: All activities are more closely monitored. |
| 19-022P | 7/23/19 | SkillsUSA | Instructional | Recommended any assistance given to the SkillsUSA competition be limited to providing facilities. | Fully Implemented: Competitions were moved to a college other than TSTC. |
| 20-006I | 10/8/19 | Conflict of Interest | Support Services | Investigated an undisclosed | Fully Implemented: Manager was |

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| | | | | personal conflict with a vendor. Recommended the conflict be disclosed so as to avoid the appearance of impropriety. | separated from employment. |
| 20-019I | 1/14/20 | Conflict of Interest | Support Services | Investigated a situation in which an employee was referring students to his part time employer for services. Found the conflict was disclosed, but recommended the referrals be made by another person. | Fully Implemented: Employee deferred all referrals to another employee. |
| 20-015I | 1/17/20 | Inappropriate Asset Disposal | Central Receiving/ Instructional | Investigated whether disposed assets were following appropriate procedures, and assets be used only for legitimate College purposes. | Fully Implemented: Several employees were terminated. |
| 20-021I | 1/30/20 | Financial Aid Investigation | Financial Aid | Investigated whether aid awarded in 1983 was never received by the student. Did not find the allegation to have merit. | |
| 20-020I | 3/2/20 | Misuse of Aircraft | Instructional | Determined some student flights were not charged, | Fully Implemented: Employee was demoted, training |

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| | | | | and access to aircraft be better restricted. | fees were improved, and access to aircraft was more restricted. |
| 20-022I | 3/10/20 | Unauthorized Registration | Instructional/ Registrar | Determined that student did not appeal her grades until 5 years after they were assigned. College followed policy. | Fully Implemented: College forgave student debt allowing the student to receive her transcript. |
| 20-024I | 4/7/20 | Inappropriate use of Student Club Funds | Instructional | Fund raising activities in culinary arts needed to be directed through the Foundation. | Fully Implemented: Future fund-raising activities will require Foundation input and assistance. |
| 20-023I | No report issued. | Reason for Failing Grades | Instructional | Determined that a student of a discontinued program failed. Referred the matter to the Provost to contact the student. | |
| 20-030I | 6/15/20 | ACH Fraud | Accounts Payable | Determined an employee circumvented procedure and issued a payment without proper verification. | Fully Implemented: Fraud was turned over to law enforcement for investigation. Employee was terminated. |
| 20-034I | 8/12/20 | Drafting Investigation | Provost Office | Determined drawings are frequently donated by instructors, employees and companies to supplement drafting instruction. Recommended on | Fully Implemented: Assets were better restricted, and a waiver was created to document when drawings are donated. |

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|---------|-------------|------------------------|----------------|--|--|
| | | | | employee better protect his assets. | |
| 20-007P | In progress | MDF/IDF Review | OIT | Identifying safety and access gaps in closets and rooms where IT equipment is being stored. | |
| | In progress | Waco Construction | Facilities | Serve in an advisory capacity to discuss progress and risks associated with the abatement and razing of numerous facilities. | |
| | In progress | Workday Implementation | Finance/HR/OIT | Serve in an advisory capacity to discuss progress and risks associated with implementation of new ERP system. | |

IV. External Audit Services Procured in FY 2020

There were no delegation requests in FY 2020 for audits to be performed by third party providers. There were 11 audits by external agencies that were complete or ongoing at August 31, 2020. The following schedule summarizes those projects.

| Agency | Date | Project Description | Division/Campus |
|----------------------------------|------------------|--|------------------------------|
| Veteran's Administration | 10/2/19 | The College provided voluntary feedback to identify areas for improvement in its administration of VA funds. | Financial Aid |
| Department of Public Safety | 12/13/19 | The review verified access to the N-DEx system. | Waco Campus Police |
| USDA | No report issued | Monitored compliance to a subaward of grant UTRGV 2015-38422-24061(03). | Office of Sponsored Programs |
| Texas Workforce Commission | No report issued | The audit was part of an internal audit by TWC internal auditors of their own monitoring processes. | Office of Sponsored Programs |
| Texas Workforce Commission | 5/15/20 | This was a desk review of grant 2918PEB000. | Office of Sponsored Programs |
| Texas Workforce Commission | 9/10/20 | Monitored compliance requirements of SDF Contracts 2418SDF002&3. | Office of Sponsored Programs |
| Veteran's Administration | 8/10/20 | Routine compliance survey. | Financial Aid |
| Texas State Comptroller's Office | 9/8/20 | Identify potential duplicate payments. | Finance |
| State Auditor's Office | Ongoing | Test select financial and accounting processes. | Finance |
| Texas State Comptroller's Office | Ongoing | Identify payments to vendors that may require recovery efforts. | Finance |

V. Internal Audit Plan for FY 2021

The plan was developed through a collaborative effort between Internal Audit, Executive Management, Senior Management, and the Board of Regents.

Executive Management and the Board of Regents first rated the priority of the following seven risks:

1. Financial Risk
2. Accounting Risk
3. Strategic Risk
4. Fraud Risk
5. Regulatory/Compliance Risk
6. Safety Risk
7. Customer Service Risk

They were also requested to provide a list of specific audits they wanted performed.

Senior Management then reviewed and revised, if necessary, a risk assessment for each major activity or process within their responsibility. The seven risks prioritized by Executive Management and the Board of Regents were incorporated into those risk assessments. Sixty one activities and processes were assessed. Senior Management was also requested to provide a list of specific audits.

Internal Audit assigned scores to the major activities and processes based upon the results of the risk assessments and risk priorities.

Finally, all regulatory required audits were identified by Internal Audit.

Internal Audit first selected the four required audits. We then selected audits with the highest risk scores and that touched the most individual risks, and/or covered specific requests. Other than the areas actually selected for audit, consideration was given to risks associated with purchasing and procurement card use, remote work, facilities and ground maintenance contracts, workforce development, dual enrollment, Team Dynamix application, and fleet management. An audit related to benefits proportionality was performed in FY 2020 in which compliance in FYs 2017, 2018, and 2019 was reviewed. A similar audit was not scheduled in FY 2021. The TEC §51.9337 (Contracting) Audit is intended to satisfy the annual contracting audit requirement.

When determining what IT resources should be audited, criticality of the resource in business operations and the type of data that it processes/stores were primary considerations. For the contracts we will select for audit, we will consider the overall value of individual contracts, their types, and whether they are typically more susceptible to fraud and waste. Time since last audit are also considered for each of these types of audits. Time since last audit and exceptions identified in the last audit, or lack thereof, were primary considerations for not selecting benefits proportionality to audit again in FY 2021.

Our planning process yielded the following audit plan for FY 2021:

| Audit Name | Budgeted Hours |
|--|-----------------------|
| TEC §51.9337 (Contracting) Audit – satisfies annual audit requirement of contracts | 200 |
| TAC 202 (IT Security) Audit – satisfies biennial audit requirement | 700 |
| Safety and Security Audit of all 10 campuses | 950 |
| Internal and External Quality Assessment Review of Internal Audit | 600 |
| Administrative & Faculty Hiring Process Audit | 250 |
| Internal Penetration Test – West Texas Campuses | 300 |
| Internal Penetration Test – Marshall Campus | 300 |
| Coronavirus Aid, Relief, and Economic Security (CARES) Act Compliance Audit | 250 |
| Audit of Student Club Accounts | 250 |
| Servion Contract Audit | 300 |
| Accounts Receivable/Billing Audit | 400 |
| Concur Software Audit – TAC 202 controls | 350 |
| Informer Software Audit – TAC 202 controls | 350 |
| Wireless Network Security Audit | 300 |
| Social Media Audit | 150 |

The FY 2021 Audit Plan was approved by the Board of Regents on August 20, 2020, by Minute Order #29-20.

VI. Reporting Suspected Fraud and Abuse

TSTC has taken the following actions to implement the fraud detection and reporting requirements of Section 7.09 of the 86th Legislature's General Appropriations Act, and Texas Government Code, Section 321.022:

- The College's website describes how to report suspected fraud, waste and abuse to the State Auditor's Office. A link to the State Auditor's Office fraud hotline is included, as is the hotline telephone number.
- A confidential internal fraud hotline is also available for people to report suspected fraud, waste and abuse. The hotline is administered by Internal Audit.
- Statewide Operating Standards GA 1.15, GA 1.16, and GA 1.17 have been adopted that detail responsibilities to prevent/detect fraud, how to report suspected fraud, and describe the College's other expectations in regard to fraud, waste, and abuse. Those Standards are available through the College's website.
- In compliance with the reporting requirements of fraud, waste, and abuse, the College reports all instances of confirmed fraud, waste, and abuse to the SAO.

VII. Compliance with TGC, Section §2102.015: Posting the Internal Audit Plan, Internal Audit Annual Report, and Other Audit Information on the TSTC Website

TGC, Section §2102.015 requires the College to post certain information on its website. Specifically, the College must post the current year audit plan within 30 days of approval by the Board of Regents, and the following information to its website:

- The annual audit report for the previous fiscal year.
- A detailed summary of the weaknesses, deficiencies, wrongdoings, or other concerns raised by the audit plan or annual report.
- A summary of the action taken by the College to address concerns raised by the audit plan or annual report.

To comply with the requirements, TSTC Internal Audit will submit its Internal Audit Annual Report to the College's website coordinators to be posted on the Internal Audit section of the College's website no later than 30 days after the TSTC Board of Regents approves the current year audit plan at its August meeting. This report includes all the required elements required by TGC, Section §2102.015.

VIII. External Quality Assurance Review

An External Quality Assurance Review of the Internal Audit Department was completed on August 30, 2018, by Terry Corrigan and Courtney Holden. Mr. Corrigan is the Internal Audit Director with Houston Community College. Mr. Holden is an Internal Auditor with that same college. Both were entirely independent from all auditors employed by the TSTC Internal Audit Department.

The results of the review indicated that TSTC Internal Audit Department generally conforms to standards. The Department was also commended for several practices it facilitates and engages in. A copy of the original report is attached.

The next External Quality Assurance Review is scheduled to be performed in FY 2021, with a report issued by August 31, 2021.



August 30, 2018

Mr. Ivan Andarza, Vice Chairman & Chair of the Audit Committee
Mr. Jason Mallory, Director, Internal Audit
Texas State Technical College
3801 Campus Drive
Waco, Texas 76705

Dear Mr. Andarza and Mr. Mallory,

At your request in the engagement letter dated January 5, 2018, we performed an external quality assurance review (EQAR) on the Internal Audit Department of Texas State Technical College (TSTC). The review included an independent validation of the assertions and conclusions made in the Internal Quality Assessment Review Report issued by Ms. Tahlia Pena, Manager of Internal Audits for TSTC, on November 21, 2016. The primary objective of our engagement was to provide an independent opinion on whether the internal auditing program, overseen by Mr. Mallory at TSTC, achieves the basic requirements expected of internal auditing activities at all institutions of higher education supported by the State of Texas, as asserted by the Internal Quality Assessment Review Report previously mentioned. Those requirements are set forth by the Texas Internal Auditing Act (Tex. Gov't Code Chapter 2102), the Institute of Internal Auditors' (IIA's) *Code of Ethics* and *International Standards for the Professional Practice of Internal Auditing*, and the U.S. Government Accountability Office *Generally Accepted Government Auditing Standards*. For purposes of this review, we collectively refer to these as the *Standards*.

The EQAR was performed by Terry Corrigan, Internal Audit Director for Houston Community College (HCC), and Courtney Holden, Internal Auditor for (HCC). We attest that we are independent from all internal audit activities at TSTC, and have the requisite skills and knowledge to undertake the engagement.

Opinion Rating Definitions

The rating system that was used for expressing an opinion for this review provides for three levels of conformance: generally conforms, partially conforms, and does not conform.

- *Generally conforms* means that the Internal Audit Department has the relevant structures, policies, procedures, and an audit charter that comply with the *Standards* in all material respects; however, opportunities for improvement may exist.

- *Partially conforms* means the Internal Audit Department is making good-faith efforts to comply with the Standards, but falls short of achieving some major objectives. This will usually represent that significant opportunities for improvement are needed in effectively applying the *Standards*.
- *Does not conform* means the internal audit activity is failing to achieve many or all of the *Standards* objectives. These deficiencies will usually have a significant impact on the internal audit activity's effectiveness and its potential to add value to the organization.

Scope and Work Performed

The review was performed in accordance with the State Agency Internal Audit Forum Peer Review Guidelines using the Master Peer Review Program. It included all TSTC internal audit activities from September 2015 through June 2018, and consisted of the following:

- Review of the self-assessment documents;
- Interviews with you, the Board of Regents (BOR) Chairman, a BOR Audit Committee member, the Chancellor, other Chief Officers, and all internal audit staff members;
- A survey of a sample of managers who recently participated in internal audits; and
- Review of two audit projects working papers completed during the review period.

Results and Opinion

The results of our review confirmed compliance with the *Standards*. The interviews and survey results indicated the Internal Audit Department and its methods are very much valued and appreciated at TSTC.

We concur fully with the assertions and conclusions stated in the Quality Assurance Review Self-Assessment Report dated November 21, 2016. In our opinion, the TSTC Internal Audit Department ***generally conforms*** to the *Standards* for the period under review and no significant opportunities for improvement were observed.

Best Practices Observed

We commend the following best practices observed:

- Facilitating the quarterly leadership attestations;
- Facilitating the annual TSTC risk management assessment as part of the annual audit planning process;
- Issuing management letters for consideration on less significant or outside of audit project's scope observations; and
- Assisting with creating and participation with the Continuous Improvement Action Group.

We would like to express our thanks for the time and assistance given by you and your staff to expedite the review. We appreciated the opportunity to review your internal auditing practices and the sharing of best practices ideas.

Sincerely,



Terry Corrigan, CPA, CIA, CFE
Houston Community College
Director, Internal Audit



Courtney Holden, CFE
Houston Community College
Internal Auditor

Copies:

Mike Reeser, Chancellor
John Hatchel, Chairman of the Board
Ellis Skinner, Regent
Tiffany Tremont, Regent
Keith Honey, Regent
Tony Abad, Regent
Pat McDonald, Regent
Curtis Cleveland, Regent
Alejandro Meade, Regent
Elton Stuckly, EVC
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Jeff Kilgore, VC
Michael Bettersworth, VC
Roger Miller, VC