

Meeting of the Board of Regents

Audit Committee

February 12, 2026
Sweetwater, Texas



**Audit Committee Meeting
of the Board of Regents**

**TSTC Sweetwater Campus
300 Homer K. Taylor Dr, Sweetwater, TX 79556
Sears Bldg., Rm. 170***

**Thursday, February 12, 2026
10:00 am**

AGENDA

[Ron Rohrbacher (Chair), Curtis Cleveland, Eric Beckman]

I. MEETING CALLED TO ORDER BY AUDIT COMMITTEE CHAIR RON ROHRBACHER

II. COMMITTEE CHAIR COMMENTS

III. MINUTE ORDERS & REPORTS

| | |
|---|-------------------------|
| 1. Status of Fiscal Year 2026 Audit Schedule & Other Projects | A-1 |
| | <i>Jason D. Mallory</i> |
| 2. Status of Construction Audits | A-4 |
| | <i>Jason D. Mallory</i> |
| 3. Summary of Audit Reports | A-5 |
| | <i>Jason D. Mallory</i> |
| 4. Follow-up Schedule & Status | A-8 |
| | <i>Jason D. Mallory</i> |
| 5. THECB Facilities Audit – Harlingen Campus (26-002A) | A-16 |
| | <i>Jason D. Mallory</i> |
| 6. Internal Network Penetration Test (26-017A) - East Williamson County (Hutto) Campus | A-19 |
| | <i>Jason D. Mallory</i> |
| 7. Internal Network Penetration Test (26-013A) - Waco Campus | A-24 |
| | <i>Jason D. Mallory</i> |
| 8. TAC 202 Compliance – Quarterly Update (26-011A) | A-30 |
| | <i>Jason D. Mallory</i> |
| 9. Onsite Civil Rights Compliance Review | A-35 |

Texas Higher Education Coordinating Board

**Presiding officer will be physically present at this address.*

(c) denotes Consent Agenda Item

IV. CHANCELLOR COMMENTS

V. BOARD COMMENTS

VI. ADJOURN

**Presiding officer will be physically present at this address.*

(c) denotes Consent Agenda Item



Texas State Technical College
Internal Audit
Status of Fiscal Year 2026 Audit Schedule & Other Projects

| Description | Division/Campus | Status | Project No. | Report Date | Last Audit Date | Audit Reason |
|--|-------------------------------------|---------------------------------|-------------|--|-----------------|--------------|
| INTERNAL AUDITS | | | | | | |
| Public Funds Investment Act Compliance Audit | Finance | Complete | 26-003A | 9/26/25 | 11/20/23 | Compliance |
| Eaglesoft Software Audit - TAC 202 | OIT/Operations | Complete | 26-001A | 9/29/25 | - | Risk Based |
| Facilities Development Project Compliance Audit | Campus Expansion - Harlingen | Complete | 26-002A | 11/21/25 | 10/28/16 | Compliance |
| Internal Network Penetration Test | Hutto | Complete | 26-017A | 12/10/25 | 12/9/22 | Risk Based |
| Internal Network Penetration Test | Waco | Complete | 26-013A | 12/11/25 | 12/9/22 | Risk Based |
| TAC 202 Follow-up | OIT | In Progress | 26-011A | 12/31/25 | 9/30/25 | Risk Based |
| Internal Network Penetration Test | Harlingen | In Progress | | | 9/30/22 | Risk Based |
| Counseling Services Process Audit | Operations | In Progress | | | - | Risk Based |
| Faculty Overload Pay | Operations | In Progress | | | - | Risk Based |
| Dual Enrollment Audit | External Relations | In Progress | | | - | Risk Based |
| TEC 51.9337 (Contracting) Audit | Contract Office | | | | 8/29/25 | Compliance |
| Advocacy and Resource Center Process Audit | Operations | | | | - | Risk Based |
| Financial Aid - TEOG, TPEG grants and other loans | Financial Aid | | | | - | Compliance |
| Admissions Process Audit | Enrollment Services | | | | 9/30/19 | Risk Based |
| Element 451 Software Audit - TAC 202 | OIT/Enrollment Services | | | | - | Risk Based |
| Construction Audits | | | | | | |
| Marshall CCAP Construction Audit | Facilities, Planning & Construction | In Progress - waiting on report | | | - | Risk Based |
| Abilene CCAP Construction Audit | Facilities, Planning & Construction | In Progress | | | - | Risk Based |
| Waco CCAP Construction Audit | Facilities, Planning & Construction | In Progress | | | - | Risk Based |
| Fort Bend CCAP Construction Audit | Facilities, Planning & Construction | In Progress | | | - | Risk Based |
| Harlingen CCAP Construction Audit | Facilities, Planning & Construction | In Progress | | | - | Risk Based |
| Hutto CCAP Construction Audit | Facilities, Planning & Construction | In Progress | | | - | Risk Based |
| EXTERNAL AUDITS | | | | | | |
| Office of Civil Rights Audit performed by the THECB | Harlingen Campus | Complete | | 11/13/25 | | |
| Audit of Commercial Driver's License Training by the Federal Motor Carrier Safety Agency | Professional Driving Academy | Complete | | No report issued: Auditor indicated the results were positive. | | |
| Sexual Harassment Audit performed by the THECB | Harlingen Campus | In Progress | | | | |

OTHER INTERNAL PROJECTS

| Description | Division/Campus | Status | Project No. | Report Date | Last Audit Date | Audit Reason |
|--|------------------------------|----------|-------------|-------------------|-----------------|--------------|
| Internal Hotline: Received an allegation from a student that her identity was stolen. She alleged someone in 2022 registered for classes and paid for classes under her name, which resulted in all classes being failed. This resulted in financial aid being suspended.. Results: Evidence suggests this was a frivolous complaint aimed at overriding financial aid suspension. In a conversation with the student, she indicated she did not intend on filing the complaint. | Harlingen | Complete | 26-014I | No report issued. | | |
| Internal Hotline: Received an allegation of financial aid fraud. Results: Determined the student last attended in Fall 2022 and Spring 2023. There were red flags on her FAFSA that were not verified because the Department of Education suspended that requirement. The matter was reported to the Department of Education for investigation. | Financial Aid | Complete | 26-015I | No report issued. | | |
| Internal Hotline: Received a concern that a hostile student was creating a safety issue for employees and other students. Results: Student was expelled from campus. | Marshall campus | Complete | 26-018I | No report issued. | | |
| Internal Hotline: Received a concern that an HR employee acts hostile to other employees when conducting her work. Results: The matter was referred to VC/CHRO for review and action. She counseled the accused employee on the perception of her actions. | HR | Complete | 26-020I | No report issued. | | |
| Internal Hotline: Received a complaint that a supervisor hired a personal friend who was not as qualified as other candidates. Results: HR investigated. They determined no policy was violated, and the applicant that was hired met the requirements of the position. Also, they did not find evidence that interview questions were shared to manipulate the results. | IT | Complete | 26-021I | No report issued. | | |
| Internal Hotline: Received a complaint from an employee that his annual review was not fair or accurate. Results: Forwarded to HR for review. HR and the employee's direct manager met to further discuss the results. Another discussion was held between the employee and his manager. | Operations | Complete | 26-025I | No report issued. | | |
| Management Referral: Received a concern related to training documents with a forged date. Results: Determined the concern had merit. Consequently, employment action was taken on 3 employees. | Professional Driving Academy | Complete | 26-022I | 12/4/25 | | |

| Description | Division/Campus | Status | Project No. | Report Date | Last Audit Date | Audit Reason |
|--|--------------------------------|-------------|-------------|-------------|---|--------------|
| Management Referral: Investigated a complaint that instructors in a certain program are not effective in their roles. Results: Allegation had merit. Multiple corrective actions were taken. | EPC Program - Fort Bend Campus | Complete | 26-008I | 12/12/25 | | |
| Management Request: Risk assessed select processes within the Professional Driving Academy to help improve their control processes. | Professional Driving Academy | Complete | 26-024P | | No report issued. Risk assessment provided to management. | |
| Internal Hotline: Received a complaint that an employee is stealing time to pursue outside interests. This was previously reported and addressed by management in October 2024. Results: Determined the complaint had merit. The employee was separated from employment. | Waco Campus | Complete | 26-007I | 1/9/26 | | |
| Management Referral: Received a concern employees misused their College-issued travel cards. Results: Currently being investigate by the Police Department's internal affairs officer. | Police | In Progress | 26-019I | | | |

Glossary

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| ARC | Advocacy Resource Center |
| EPC | Electrical Power and Controls |
| HR | Human Resources |
| IA | Internal Audit |
| OIT | Office of Information Technology |
| SAO | State Auditor's Office |
| TEC | Texas Education Code |
| TAC | Texas Administrative Code |
| THECB | Texas Higher Education Coordinating Board |



**Construction Audits
Status Report
December 31, 2025**

In Progress

| TSTC - Project Name | Contractor | Estimated Substantial Completion | GMP | Agreed to Audit Issues/Cost Avoidance | Audit Cost | Status from R. L. Townsend Construction Audit Services |
|---------------------|----------------|----------------------------------|-----------------------|---------------------------------------|-------------------|---|
| Marshall CCAP | Bartlett Cocke | 11/01/2024 | \$ 9,163,093 | \$ 31,754 | \$ 16,500 | Audit Entrance Meeting 2/14/2024 Draft Report Issued 1/5/2026; Pay App 15, 2/28/2025 Report to be Updated for September 2025 Retainage Pay App |
| Abilene CCAP | Imperial | 06/16/2025 | \$ 20,000,000 | \$ 64,396 | \$ 22,000 | Audit Entrance Meeting 11/15/2023 Draft Report Issued 1/5/2026 Bond & Insurance cost to be based on final contract value Change Order and Amendment to return allowance funds in process |
| Harlingen CCAP | JT Vaughn | 06/30/2025 | \$ 46,526,257 | \$ 292,435 | \$ 52,000 | Audit Entrance Meeting 5/23/24 Audit Closeout in process |
| Fort Bend CCAP | JT Vaughn | 08/01/2025 | \$ 42,000,000 | \$ 158,413 | \$ 48,000 | Audit Entrance Meeting 2/22/2024 May 2025 Pay App billed 76.37% - AQ Log issued Final Pay App anticipated for January 2026 |
| Waco CCAP | Rogers O'Brien | 09/02/2025 | \$ 59,600,000 | TBD | \$ 65,000 | Audit Entrance Meeting 11/17/2023 Substantial Completion reached in December Parking Lot Add/AQ Log in process |
| Hutto CCAP | SpawGlass | 04/30/2026 | \$ 32,500,000 | TBD | \$ 31,500 | Audit Entrance Meeting 2/25/2025 Initial Pay App and GC Payroll review in process |
| Total | | | \$ 209,789,350 | \$ 546,998 | \$ 235,000 | |

Complete

| TSTC - Project Name | Contractor | Substantial Completion | Final Contract Value | Audit Recovery | Audit Cost | Status from R. L. Townsend Construction Audit Services |
|---------------------------|----------------|------------------------|-----------------------|---------------------|-------------------|--|
| Griffith Hall | Lee Lewis | completed | \$ 21,212,688 | \$ 278,281 | \$ 15,000 | Final Report Issued 7/20/2022 |
| FTB Welding | Bartlett Cocke | completed | \$ 8,089,004 | \$ 55,977 | \$ 11,000 | Final Report Issued 8/24/2023 |
| JBC Remodel | Imperial | completed | \$ 13,020,898 | \$ 111,275 | \$ 16,500 | Final Report Issued 2/24/2025 |
| EEC & TSC Reno (CSP) | Imperial | completed | \$ 9,300,000 | \$ 26,510 | \$ 8,500 | Final Report Issued 5/16/2025 |
| Waco Worksite | Mazanec | completed | \$ 12,000,000 | \$ 21,943 | \$ 16,500 | Final Report Issued 5/16/2025 |
| Total | | | \$ 63,622,590 | \$ 493,986 | \$ 67,500 | |
| Grand Total | | | \$ 273,411,940 | \$ 1,040,984 | \$ 302,500 | |
| Net Audit Recovery | | | | | | \$ 738,484 |



**Texas State Technical College
Internal Audit
Summary of Audit Reports**

| Report Name & No. | Audit Finding | Summary of Finding Support | Management's CAP(s) | Resp. Sr Mgr | Expect. Complete Date |
|--|--|---|---|--------------------|-----------------------|
| THECB Facilities Audit – Harlingen Campus (26-002A) | 1. | No material exceptions were noted. | | | |
| Internal Network Penetration Test (26-017A) East Williamson County (Hutto) Campus | 1. Our phishing email to 30 employees resulted in 6 employees clicking the embedded link in the email, with 1 actually submitting her Workday credentials. | Of the 30 people who received our email, 6 clicked the embedded link. Had this been a malicious email, that act could have initiated a virus. One of those employees actually entered her Workday credentials. The user was immediately notified by IT of the compromise, and required to reset her password. | 1.1 A campus wide email was sent to notify all employees of the test, and to remind everyone of their responsibilities to protect sensitive data and physical assets. The email stressed the importance of being vigilant when unexpected emails are received. Support will also be given to OIT to ensure all employees who failed the phishing test complete the additional training. | Coke, Fortner | Immediately |
| Internal Network Penetration Test (26-013A) Waco Campus | 1. The access to some buildings, security of open ports, and employees' awareness of phishing emails need to be improved. | 26 of 101 employees failed our phishing test by opening the link we embedded. Of those 26, 13 actually submitted their Workday credentials. Those 13 were immediately contacted by IT staff and required to change their passwords. | 1.1 A campus wide email was sent to notify all employees of the test, and to remind everyone of their responsibilities to protect sensitive data and physical assets. The email stressed the importance of being vigilant when unexpected emails are received. Support will also be given to OIT to ensure all employees who failed the phishing test complete the additional training. | B. Wooten, Fortner | Immediately |

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| | | We found one unlocked door directly into the ITC building. We also found a door unlocked to a fire suppression room at another building, and an unlocked gate to a fenced area housing electrical panels. | 1.2 Investigate the cause for the unlocked doors, and verify the issues are corrected by the appropriate personnel. | B. Wooten | 1/31/26 |
| | | We identified 15 open ports in one building. | 1.3 All unused ports that were found will be disabled, with spot checks performed by field technicians in publicly accessible areas. | Pierce | 1/31/26 |

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| TAC 202 Compliance – Quarterly Update (26-011A) | 1. | No more controls were implemented this quarter. A total of 65 controls are pending re-verification. | | | |
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|---|---|--|--|---------------|-------------|
| Onsite Civil Rights Compliance Review by THECB | 1. Add a translate button on the landing webpage that will provide a way for the community of Spanish speakers to have access to TSTC's public information via the website. | | 1.1 A "Translate" button has been added to the TSTC Harlingen landing webpage. | Ryan Shippy | Immediately |
| | 2. Make sure ADA contact information is specific to each of the 11 campuses, so students know who to contact at TSTC Harlingen. | | 1.2 All ADA contact information is now specific to each campus. | Lori Gonzales | Immediately |
| | 3. Update section 6 of the Student Handbook with a statement letting students know who they can contact for grievance help and a link to online incident reporting. | | 1.3 Chapter 13 of the Student Handbook has been updated. | Edda Urrea | Immediately |

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|---|--|--|---|----------------------------|-------------|
| | 4. ADA webpage should list services for hearing impaired students and as well as students who are blind. | | 1.4 The list of services for hearing impaired and for students who are blind have been added to the webpage. | Lori Gonzales | Immediately |
| | 5. Create promotional material in Spanish for community of persons who speak Spanish. | | 1.5 Spanish promotional materials (Points of excellence, Recruiting Lead Card, SRO Recruiting Handout, SRO TourPackage, TSTC Scholarships) have been added. | Christine StuartCarruthers | Immediately |
| | 6. On Financial Aid webpage provide link to FAFSA and link to Espanol FAFSA from Student Aid.gov. | | 1.6 The Financial Aid webpage has a link to the current FAFSA forms in English and Spanish. | Christine StuartCarruthers | Immediately |
| | 7. The link for the student handbook should be on housing webpage. | | 1.7 A link for the student handbook has been added to TSTC Student Housing webpage. | Christine StuartCarruthers | Immediately |
| A | 8. The link related to no exclusion based on disability needs additional language. | | 1.8 The document "Differencesbetween-HS-and HS-and-CollegeRev.0522.pdf College Accommodations" has been updated to include with an equal opportunity statement. | Lori Gonzales | Immediately |
| | 9. Provide a list of services offered and animal service policy (create a pdf) and, link to page in catalog and provide link on ADA webpage. | | 1.9 The list of services offered and animal service policy has been added to the TSTC Student Handbook/Catalog. | Lori Gonzales | Immediately |
| | 10. Student ADA approval letters need nondiscrimination statement, and ADA contact information. | | 1.10 A Student ADA approval letter with the nondiscrimination statement and ADA contact information at TSTC-Harlingen has been added. | Lori Gonzales | Immediately |
| | 11. ADA contact information in the Learning Resource Center needs visible signage for students to see where the office is located. | | 1.11 Signage has been installed. | Lori Gonzales | Immediately |



Texas State Technical College
Internal Audit
Follow Up Schedule & Status

| Completion Summary | | | |
|----------------------------|---------|----------|---|
| | 9/30/25 | 12/31/25 | Audits cleared from (Added to) Schedule |
| Audits from FY 2023 | 3 | 3 | 0 |
| Audits from FY 2024 | 4 | 4 | 0 |
| Audits from FY 2025 | 8 | 5 | 3 |
| Audits from FY 2026 | 2 | 5 | (3) |
| Net Total | 17 | 17 | 0 |

Highlights:

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| Workforce Training Audit (25-006A): 2 corrective actions were completed. |
| Post-Payment Audit by the Texas Comptroller of Public Account: Last remaining corrective action was completed. |
| Public Funds Investment Act Audit (26-003A): All corrective action completed. |
| Payroll Process Audit (25-016A): Corrective actions related to imputed income and fringe benefits were implemented. |
| Financial Aid Audit (25-038A) : All corrective action completed. |
| Statewide Controls Over Expenditure Processing Desk Audit by the Texas Comptroller of Public Accounts: All corrective actions completed. |
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| Report Name & | Internal Audit Finding | Management's CAP(s) | Internal Audit Comments on | Management Comments on | Expect. |
|---|---|---|---|--|--|
| T Drive Audit (23-012A), Fortner | 1. We identified 4 of 41 required TAC 202 controls that still need to be implemented. These controls relate to audit logs and periodic testing of the back-up files. The control related to testing back-ups was implemented during our audit, but we would like more history of operation before concluding it is fully implemented. | 1.2 OIT will have a written plan to periodically test system backup and recovery that will include the creation of an OIT ticket to track the testing of the T:Drive. This plan will include a spreadsheet where the tickets will be tracked for the annual backup and recovery testing of the T:Drive. | Substantially Complete: 9/26/25: Internal Audit reached out to management regarding the controls pending remediation. Per managements response the control is still pending remediation. They require more time to complete. | This testing will be moved into our Disaster Recovery plan and Testing, which is under the IT General controls section of this document. Update: As of 3/19/25, we are preparing for the table top exercise for a few systems. | 8/31/2025, 12/31/2025 |
| Audit of IT General Controls (23-018A), Fortner | 1. We identified 6 of 34 required TAC 202 controls that still need to be implemented. These controls relate to testing of the contingency and disaster recovery plans, physical and environmental access controls to the data centers, and the need to consider enhancements to controls related to mobile devices. | 1.1 Implement a solution to assist in the authorizing, monitoring, and control of mobile devices accessing TSTC information pending available funding to implement the solution. This solution will allow TSTC to be able to monitor mobile devices that are enrolled in a Bring Your Own Device (BYOD) plan. | Ongoing: 9/26/25: Internal Audit reached out to management regarding the controls pending remediation. Per managements response the control is still pending remediation. They require more time to complete. | | 12/1/26 |
| | | 1.2 Update and test the disaster recovery plan by performing a tabletop exercise which will serve as training for those involved in the Disaster Recovery Plan. This plan will be updated and tested on an annual basis going forward. | Ongoing: 9/26/25: Internal Audit reached out to management regarding the controls pending remediation. Per managements response the control is still pending remediation. They require more time to complete. | | 8/31/2025, 12/31/2025 |
| Payroll and Benefits Proportionality Audit (23-019A), Sill, Motwani | 2. Workday is including non-benefits eligible pay items in the proportionality calculation. | 2.1 The Accounting Office will work with Workday consultants to find the best solution for this. In the meantime, the Accounting Office will continue to review and spot check the proportionality in the monthly payroll review. | Pending Review: At 12/12/25, this was still outstanding due to being immaterial. The boomerang integration should start in January 2026. This integration should help resolve this issue. | | 12/31/2024 3/31/2025 9/30/2025 03/31/26 |

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| PCI Audit (24-002A), McKee, Franke | 1. Twenty four of the 103 applicable controls we tested require attention. Primarily, those controls required better documentation. But, we did identify opportunities to improve anti-virus software implementation, multi-factor authentication, and the incident response plan. | 1.1 Documentation and processes will be created to address the findings. | Ongoing: At 12/19/25 OIT was in the process of implementing Monday software. This will allow for better tracking of the action and status on outstanding audit issues. We will follow-up again in March 2026. | | 12/31/2024 12/31/2025 5/31/26 |
| Safety & Security Audit (24-007A), Various Managers | 1. There are safety processes and issues throughout the College that need to be improved. | 1.1 All corrective actions will be implemented no later than August 31, 2024. Those will include improvements in monitoring of various processes, improved documentation and frequency of self-inspections, updated evacuation routes, more frequent performance of fire drills, and other necessary improvements to address the specific observations listed above. | Pending Review: Improvements have been made to clear issues identified by external inspection, enhance accident reporting, and test elevator call boxes. Still need to work on updating evacuation routes, improving inspection frequency at some campuses, fire drills. More testing of other issues will occur in the 2027 Safety Audit. | | 8/31/24 |
| CRIMES Software Audit (24-019A), Becerra | 1. We identified 13 of the 48 required TAC 202 controls managed by College personnel that either need to be implemented, or enhanced. Additionally, we were unable to test 15 of the 48 controls because the vendor failed to provide necessary information. | 1.1 We will facilitate a meeting between the vendor and OIT personnel to help get a full understanding of those TAC 202 controls that could not be tested during the audit. If the answers are unsatisfactory, we will pursue another solution in which security can be fully verified. We will also request OIT take over the administration of the software, comparable to other software utilized by the college. | Ongoing: A decision has been made to obtain a different vendor. Demonstrations and bidding started on 9/30/2025. At 12/19/2025, the final demonstration was scheduled. Once that concludes, a vendor will be selected. | | 12/1/2024, 1/30/2025, 12/31/2025 03/31/26 |

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| Fleet Management Audit (24-025A), Yepez | <p>1. Vehicles labeled as educational are generally not subject to the same controls applied to fleet vehicles, even though some are being used like fleet vehicles.</p> | <p>2.1 Will partner with Property Management to identify the use of current educational vehicles, and explore ways to manage them.</p> | <p>Partially Complete: As of 12/12/25, the Fleet Manager is working on a master list of all vehicles, including departmental/educational vehicles. They are approximately 70% complete. The departmental vehicles (those that are driven) will be loaded into Fleet Commander. The fleet coordinators will review departmental vehicles monthly and contact departments with reminders for maintenance, registrations, etc.</p> | | 11/1/2024 12/31/2025 3/31/2026 |
|--|--|--|--|--|--------------------------------------|

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|------------------|--|---|--|--|---|
| Workforce | <p>1. Administrative procedures related to financial transactions and financial performance monitoring should be enhanced.</p> | <p>1.1 Remove inappropriate access</p> <p>2.1 Meet on a monthly basis to collectively review recent activity, as opposed to regular individual review. Initial communication to outstanding balances will be performed by the Accounting team, with supporting communication for unsatisfied invoices beyond 90 days to be supported by the Workforce Training and Continuing Education department, assigned to the departmental teammate with the most regular contact with the invoice recipient.</p> | <p>Partially Complete: At 6/30/25,</p> <p>Substantially Complete: 12/19/25, receivables over 90 days old has decreased, indicating the receivables are being worked. However, the \$198,668 receivable from Texas A&M Engineering Experiment Station, TEES for \$198,668 that still has not been resolved; this transaction was incorrectly classified as Workforce Training (AR Type-SSCE).</p> | | 3/31/2025, 3/31/2025, 7/31/2025, 12/31/2025 3/31/2026 |
|------------------|--|---|--|--|---|

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|--|---|--|--|--|----------|
| Workday Application Audit (25-025A), Bernal | <p>1. Controls and processes related to access, training, and records retention require enhancement. We identified 13 of the 49 TAC 202 controls that should be improved.</p> | <p>1.1 Implement a formal review of user accounts to validate access, verify onboarding and annual training requirements are met before access is granted, and start collaborating with the Records Management Officer to establish a comprehensive data retention plan for Workday.</p> | <p>Ongoing At 12/19/25 OIT was in the process of implementing Monday software. This will allow for better tracking of the action and status on outstanding audit issues. We will follow-up again in March 2026.</p> | | 12/18/26 |
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| Payroll Process Audit (25-016A), Mayfield, C. Wooten | 1. There are several opportunities to improve the effectiveness and efficiency of the payroll process by segregating activities that produce data used in that process, reducing system access, and improving guidelines and expectations of other employees and managers outside of the Payroll Department. | 1.2 Over the next 90 days, HR and Finance will jointly assess and respond to the recommendation in the supplemental audit report which details specific observations to determine where further changes are needed. As part of this work, we are also evaluating the most appropriate alignment of payroll reporting responsibilities. Preliminary planning places external compliance reporting (e.g., W-2s, tax filings) with Finance, and internal reporting to support organizational decision-making with HR. | Substantially Complete: 12/16/25 Non-exempt monthly employees have been moved to the bi-weekly payroll starting December 1, 2025. The imputed income calculation has been corrected in workday as of the November 2025 payroll. The ERS integration is in the Workday production environment. The integration is launched manually daily by the HRIS team. HRIS is working to get the integration to run automatically. The taxable fringe benefits have been researched and implemented for those impacted. | | 8/31/2025 3/31/2026 |
| Student Conduct Audit (25-027A), McMillan A-12 | 1. There are opportunities to improve documentation and classification standards, matters related to sanctions, as well as access to documentation and training. | 1.1 All required documents related to conduct cases will be archived in Maxient; a tracking system will be developed and maintained to the completion of all sanctions; sanctioning guidelines will be reviewed and revised to promote consistency for similar violations; and all members of the Statewide Review Board will be required to complete standardized training. | Ongoing At 12/19/25, changes to the Statewide Review Board have been made and training is ongoing. In addition, the department will be conducting semesterly audits of conduct case files and annual reviews of sanctioning trends. | | 12/31/2025 2/28/2026 |
| Syllabi Audit (25-039A), Flanagan | 1. There are isolated opportunities to more fully comply with TEC 51.947 to ensure all students are informed of expectations. | 1.1 Conduct comprehensive training for all PTLs/ATLs and instructors. | Ongoing | | 3/1/26 |
| | | 1.2 The automation of TSTC-internal core competencies is planned for implementation in Fall 2026 for PBE courses. | Pending Review | | 12/31/25 |

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|--|---|---|---|--|----------|
| Eaglesoft Patterson Application Audit (26-001A), Bernal & Dorsey | 1. Significant improvement is required to implement the minimally required controls. We identified 25 of the 46 TAC 202 controls that need attention. Those related to access, logging of activity, system configuration, back-up and recovery, and general security. | 1.1 OIT will enhance resource allocation, improve oversight mechanisms, and establish regular training sessions for staff to address these issues. The solution's endurance will be measured through quarterly reviews. | Ongoing At 12/19/25 OIT was in the process of implementing Monday software. This will allow for better tracking of the action and status on outstanding audit issues. We will follow-up again in March 2026. | | 12/18/26 |
| Internal Network Penetration Test (26-017A) East Williamson County (Hutto) Campus, Coke Fortner | 1. Our phishing email to 30 employees resulted in 6 employees clicking the embedded link in the email, with 1 actually submitting her Workday credentials. | 1.1 A campus wide email was sent to notify all employees of the test, and to remind everyone of their responsibilities to protect sensitive data and physical assets. The email stressed the importance of being vigilant when unexpected emails are received. Support will also be given to OIT to ensure all employees who failed the phishing test complete the additional training. | Ongoing | | 1/31/26 |
| Internal Network Penetration Test (26-013A) Waco Campus, B. Wooten, Fortner | 1. The access to some buildings, security of open ports, and employees' awareness of phishing emails need to be improved. | 1.1 A campus wide email was sent to notify all employees of the test, and to remind everyone of their responsibilities to protect sensitive data and physical assets. The email stressed the importance of being vigilant when unexpected emails are received. Support will also be given to OIT to ensure all employees who failed the phishing test complete the additional training. | Ongoing | | 1/31/26 |
| | | 1.2 Investigate the cause for the unlocked doors, and verify the issues are corrected by the appropriate personnel. | Ongoing | | 1/31/26 |

| | | | | | |
|---|----|--|---|-----------------|-------------|
| | | 1.3 All unused ports that were found will be disabled, with spot checks performed by field technicians in publicly accessible areas. | Ongoing | | 1/31/26 |
| A-14 Instructional Quality Investigation (26-008I), Ballas, Bowling, Hoekstra | 1. | There was a quality issue within EPC on the Ft. Bend campus that needs to be improved. We also determined the environment in which the instructors taught contributed to, and allowed, these issues to materialize and persist for an extended period of time. | 1.1 The Program Team Lead has partnered with Operational management to document and correct curriculum issues, such as online tests grading an incorrect answer. | Complete | Immediately |
| | | | 1.2 The Program Team Lead has implemented a cadence of periodic classroom observations and one-on-one meetings with instructors. | Complete | Immediately |
| | | | 1.3 Instructors will be cross-trained to teach various courses so, in instances when a substitute instructor is required, instructional quality does not decline. | Ongoing | 3/31/26 |
| | | | 1.4 Exams eligible for multiple attempts will have multiple versions so that the grades cannot be manipulated. | Ongoing | 5/1/26 |
| | | | 1.5 Faculty are actively participating and engaging with other EPC instructors, and the Provost Office is engaging with the staff with more frequency and intentionality. | Complete | Immediately |
| | | | 1.6 Grievance reviews have been strengthened to ensure immediate attention and resolution of the symptoms and root causes. | Complete | Immediately |

| | | | | | |
|--|--|---|----------------|--|---------|
| | | 1.7 All employees who are also students will be identified, with appropriate documentation and approval granted to ensure no scheduling conflicts exist. | Ongoing | | 1/31/26 |
| | | 1.8 An instructor academy is being developed and on track. | Ongoing | | 8/31/26 |
| | | 1.9 Statewide reports by the Operational management will be conducted, with attendance by the Provost, PTL, and program faculty. | Ongoing | | 3/1/206 |
| | | 1.10 By March 1, 2026, the statewide Operations Leadership Team will review the findings, points of failure, and vulnerabilities. By August 1, 2026, the Operations Leadership Team will implement the appropriate corrective actions applicable to statewide programs to mitigate the risk of negative impacts to instructional quality. | Ongoing | | 8/1/26 |

A-15

| | | | | | |
|---|--|--|-----------------|--|-------------|
| Leave Investigation (26-007I), Contella, B. Wooten | 1. A faculty member engaged in theft of time by frequently taking leave but not submitting it. | 1.1 Employment was separated on 1/9/2026. | Complete | | Immediately |
| | | 1.2 A new PTL will be hired, and will office in the same facility as the programs he/she oversees. | Ongoing | | 4/30/26 |

Internal Audit Department

Audit Report

THECB Facilities Audit – Harlingen Campus (26-002A)

November 21, 2025

**This audit was conducted in accordance with the
Global Internal Audit Standards
of the Institute of Internal Auditors**

Executive Summary

We recently completed a compliance audit to Texas Administrative Code §17.20. This audit verified information related to certain construction & renovation projects, real estate purchases, and energy savings performance contracts on the Harlingen campus from November 1, 2016, through September 30, 2025, were reported to the Texas Higher Education Coordinating Board (THECB). The last audit we conducted was dated October 28, 2016. These audits normally occur every 5 years based on a schedule published by the THECB. An extended period of time elapsed since the last audit due to delays related to the pandemic.

To identify all covered projects and contracts, we reviewed all construction related schedules and minute orders submitted to the Board of Regents since November 2016. We also inquired of construction, contracting, facilities, and legal personnel of the existence of any energy savings performance contracts, purchases of improved real estate, and any other construction related activity not included in the aforementioned schedules and minute orders to the Board of Regents.

Our audit did not reveal any construction, renovation, improved real state purchases or energy savings performance contracts that required reporting. We identified some Capital Construction Assistance Projects (CCAP) that were in the final stages of completion at the time of this audit. These will be reported after they are fully completed. We did not find any regulatory prohibition on reporting them after they are completed. We anticipate they will be reported in early calendar year 2026.

Introduction

Texas Administrative Code Title 19, Part 1, Chapter 17, Subchapter B, Section 17.20 requires the College to submit data on the following types of contracts and projects to THECB:

- New construction of building and facilities and/or additions to buildings and facilities having an E&G project cost of \$10 million or greater;
- Repair and renovation projects for buildings and facilities having an E&G project cost of \$10 million or greater;
- Improved real property purchases that the institution intends to include in the E&G buildings and facilities inventory if the purchase price is more than \$1,000,000;
- Energy Savings Performance Contract projects;
- Projects financed by Capital Construction Assistance Projects (CCAP) pursuant to Education Code §61.0572 and §61.058.

The Campus Expansion Division submits this data.

Since November 2016, there have been 13 major construction/renovation projects with a combined cost of \$85 million started and/or fully completed on the Harlingen campus. Only two of these projects qualify to be reported because they are CCAPs. Those will be reported after they are fully completed, most likely in early 2026.

Objectives

The objective of this audit was to verify all covered construction and renovation projects, energy savings performance contracts, and purchases of improved real estate during the time period of

November 1, 2016, through September 30, 2025, complied with the reporting requirements in Texas Administrative Code §17.20.

Scope & Methodology

The scope of this audit included all new construction and renovation projects, improved real estate purchases, energy savings contracts, and CCAP projects completed on the Harlingen campus from November 1, 2016 through September 30, 2025. We utilized Texas Administrative Code §17.20, as well as the instructions listed in the THECB's Peer Review Team Facilities Audit Protocol.

To accomplish our objectives, we reviewed all construction related schedules and minute orders submitted to the Board of Regents since November 2016. We also inquired of construction, contracting, facilities, and legal staff of the existence of any energy savings performance contracts, purchases of improved real estate, and any other construction related activity not included in the aforementioned schedules and minute orders to the Board of Regents.

Positive Observations

All construction projects are tracked from beginning to end on a report submitted to the Board of Regents. This procedure and documentation helped us easily identify any projects that needed to be reported to the THECB. There is a designated employee who is responsible for submitting the required data. Staff in numerous departments quickly answered questions that we had.

Summary of Finding

No exceptions noted.

Opinion

Based on the audit work performed, there were no projects that were required to be reported to the THECB under Texas Administrative Code §17.20. Compliance with Texas Administrative Code §17.20 was met.

Submitted by:

[ORIGINAL SIGNED BY]

Jason D. Mallory, CPA, CIA

November 21, 2025

Date

Internal Audit Department

Audit Report

**Internal Network Penetration Test (26-017A)
East Williamson County (Hutto) Campus**

December 10, 2025

**This audit was conducted in accordance with the
Global Internal Audit Standards
of the Institute of Internal Auditors**

Executive Summary

Between October 1, 2025 and October 24, 2025, we performed an internal network penetration test on the East Williamson County (Hutto) campus. This test was primarily focused on identifying internal network vulnerabilities and security issues with physical spaces.

The primary objective of this project was to ensure the physical and logical security of information technology assets directly supporting the confidentiality, integrity, and accessibility of TSTC (College) information. The campus is shared with Temple College (TC) and other colleges. TC maintains and manages the network infrastructure, which includes routers, switches, cabling, data end points, access points, servers, firewalls and internet connectivity. We tested various security controls, procedures, and employee behaviors, to include the segregation of the College's internal and guest wireless networks. We scanned networks to identify open ports that should be restricted, searched for devices containing possible default user credentials being used on network devices, attempted to social engineer a sample of employees to validate their cybersecurity awareness, and attempted to gain unauthorized access to buildings and rooms where sensitive information and network equipment is stored. We also attempted to access computers when employees were not present and away from their workstations during business hours, and pulled on doors after business hours. We conducted similar tests on this campus in fiscal year 2023.

We determined employees secure computers and sensitive information by locking access to computers or shutting them down when not present, and by not leaving sensitive information exposed. Sensitive documents are disposed of properly, internal and guest wireless networks are segregated and protected with authentication and encryption protocols. Wireless internet is only accessible in the building. Finally, closets containing IT equipment were properly restricted, as was access to offices and other College areas after business hours or when employees were not present.

We made one observation that required corrective action. Of the 30 employees who received our phishing email, 6 clicked the link we embedded in the email. One of those 6 submitted her Workday credentials. Had this been a malicious attack, the risk of inappropriate access to our network was increased.

Introduction

The Office of Information Technology (OIT) Division assists the campus with its IT needs by securing IT networks, providing end-user support and training, assisting with IT purchases, maintaining critical databases, and offering application support. There is not a field support technician located on this campus, but a technician in Waco supports their needs. The campus is overseen by a Provost.

Every employee plays a role in ensuring assets and data are protected by locking doors and computers when not in use, remaining aware of cybersecurity risks through periodic training, and maintaining a general awareness of suspicious activity and risks.

Objectives

The objectives of the internal network penetration test were to:

- ensure primary systems, and systems directly supporting the confidentiality, integrity, and accessibility of primary systems have the appropriate security controls in place to detect and prevent attacks.
- ensure unauthorized individuals on the campuses are reasonably prevented from accessing privileged systems or sensitive data.
- verify the separation of employee and guest networks.
- identify logon credentials on network devices.
- verify the completion rate of cybersecurity training.
- attempt to identify other real-world attack vectors.

This test was not intended to verify all risks the campus and IT may face during an attack.

Scope & Methodology

The scope of the penetration test included the physical and logical securities of core network equipment, and networking closets, and other areas on campus where sensitive information may be located. It also included employee behavior, especially their awareness of, and vigilance against, potential attacks that compromise IT systems and other sensitive data. The following industry standards served as our methodology:

- IS Benchmarks - Baseline Configurations for Secure Operating System and Application Deployment.
- NIST 800-128 – Guide for Security Focused Configuration Management of Information Systems.
- NIST 800-53r5 - Security and Privacy Controls for Federal Information Systems and Organizations.
- NIST 800-115 - Technical Guide to Information Security Testing and Assessment.

To accomplish our objectives, we sent phishing emails requesting Workday login credentials to 30 employees who have access to sensitive information. We scanned network services, attempted to access areas that should be restricted, tested open ports and reviewed training documentation.

Positive Observations

The majority of our phishing attempts were unsuccessful, indicating focused training and reminders are generally successful. Areas, especially ones that should be restricted were reasonably secured. Staff were present throughout the day, with some acknowledging our presence. Wireless networks between the colleges on campus are segregated, with the College's requiring credentials to access. We did not find any open ports connected to the College's network.

Summary of Finding

Our phishing email to 30 employees resulted in 6 employees clicking the embedded link in the email, with 1 actually submitting her Workday credentials.

Opinion

Based on the audit work performed, IT assets and information are well protected on the Hutto campus. The observations noted in Finding #1 should be easily corrected by counseling and additional training.

We would like to extend our appreciation for the time and assistance given by management and employees during this audit.

Submitted by:

[ORIGINAL SIGNED BY]

Jason D. Mallory, CPA, CIA

December 10, 2025

Date

AUDIT FINDING DETAIL

Finding #1: Our phishing email to 30 employees resulted in 6 employees clicking the embedded link in the email, with 1 actually submitting her Workday credentials.

Criterion: We sent out 30 emails to employees highlighting fictitious reward points they have available in our STAR program. The email suggested clicking an embedded link to access the system. It required Workday credentials be entered to view the points available to purchase various items. We intentionally included grammatical errors in the email to alert the receiver that the email was suspicious. It also included a tag highlighting it came from an external source.

Of the 30 people who received it, 6 clicked the embedded link. Had this been a malicious email, that act could have initiated a virus. One of those employees actually entered her Workday credentials. The user was immediately notified by IT of the compromise, and required to reset her password.

Consequences: Increased risks of unauthorized access to sensitive information.

Recommendations: We recommend the following actions:

- All campus employees should be informed of our tests to remind them security is a high priority.
- For the employees who failed, they should be counseled, and required to take additional training. They should also be made aware that they will be specifically tested again in the future.

Management Response

Campus leadership agrees with the observations made in the audit. A campus wide email was sent on December 8 to notify all employees of the test, and to remind everyone of their responsibilities to protect sensitive data and physical assets. The email stressed the importance of being vigilant when unexpected emails are received. Support will also be given to OIT to ensure all employees who failed the phishing test complete the additional training. Kelly Coke, Provost, is responsible for this portion of the action plan.

Management of the OIT department agrees with the observation made in the audit that phishing emails increase the risk of TSTC accounts being compromised. Phishing email links were clicked due to a lack of training. Remedial training will be required for employees who were caught by the phishing campaign via Workday and must be completed by January 31, 2026. Brandon Fortner will be responsible for the implementation of this corrective action plan.

Internal Audit Department

Audit Report

**Internal Network Penetration Test (26-013A)
Waco Campus**

December 10, 2025

**This audit was conducted in accordance with the
Global Internal Audit Standards
of the Institute of Internal Auditors**

Executive Summary

Between October 1, 2025 and October 24, 2025, we performed an internal network penetration test on the Waco campus. This test was primarily focused on identifying internal network vulnerabilities and security issues with physical spaces.

The primary objective of this project was to ensure the physical and logical security of information technology assets directly supporting the confidentiality, integrity, and accessibility of TSTC (College) information. We tested various security controls, procedures, and employee behaviors, to include the segregation of the College's internal and guest wireless networks. We scanned networks to identify open ports that should be restricted, searched for devices containing possible default user credentials being used on network devices, attempted to social engineer a sample of employees to validate their cybersecurity awareness, and attempted to gain unauthorized access to buildings and rooms where sensitive information and network equipment is stored. We also attempted to access computers when employees were not present and away from their workstations during business hours, and pulled on doors after business hours. We conducted similar tests on this campus in fiscal year 2023.

We determined employees secure computers and sensitive information by locking access to computers or shutting them down when not present, and by not leaving sensitive information exposed. Sensitive documents are disposed of properly, internal and guest wireless networks are segregated, and are protected with authentication and encryption protocols. Wireless internet is only accessible in the buildings. Finally, closets containing IT equipment were properly restricted. Buildings were generally secured after business hours, but 2 exceptions were noted.

There is an opportunity to enhance IT and physical security. Of the 101 employees who received our phishing email, 26 clicked the embedded link in that email. Thirteen of those 26 submitted their Workday credentials. Had this been a malicious attack, the risk of inappropriate access to our network was increased. We also found some doors to 2 buildings unlocked after business hours, and open ports in one building.

Introduction

The Office of Information Technology (OIT) Division assists the campus with its IT needs by securing IT networks, providing end-user support and training, assisting with IT purchases, maintaining critical databases, and offering application support. Waco has 4 field support technicians on campus. The campus is overseen by a Provost.

Every employee plays a role in ensuring assets and data are protected by locking doors and computers when not in use, remaining aware of cybersecurity risks through periodic training, and maintaining a general awareness of suspicious activity and risks.

Objectives

The objectives of the internal network penetration test were to:

- ensure primary systems, and systems directly supporting the confidentiality, integrity, and accessibility of primary systems have the appropriate security controls in place to detect and prevent attacks.

- ensure unauthorized individuals on the campuses are reasonably prevented from accessing privileged systems or sensitive data.
- verify the separation of employee and guest networks.
- identify logon credentials on network devices.
- verify the completion rate of cybersecurity training.
- attempt to identify other real-world attack vectors.

This test was not intended to verify all risks the campus and IT may face during an attack.

Scope & Methodology

The scope of the penetration test included the physical and logical securities of core network equipment, and networking closets, and other areas on campus where sensitive information may be located. It also included employee behavior, especially their awareness of, and vigilance against, potential attacks that compromise IT systems and other sensitive data. The following industry standards served as our methodology:

- IS Benchmarks - Baseline Configurations for Secure Operating System and Application Deployment.
- NIST 800-128 – Guide for Security Focused Configuration Management of Information Systems.
- NIST 800-53r5 - Security and Privacy Controls for Federal Information Systems and Organizations.
- NIST 800-115 - Technical Guide to Information Security Testing and Assessment.

To accomplish our audit objectives, we sent phishing emails requesting Workday login credentials to 101 employees who potentially have access to sensitive information. We scanned wireless networks, we scanned network services from open ports, attempted to access restricted areas not available to the public, and reviewed training records for employees.

Positive Observations

Employees on campus demonstrated an awareness to unfamiliar faces on campus and consistently offered help while we performed our walkthrough of buildings. Administrative offices and employee work spaces were generally secure to prevent unauthorized access. We observed door alarms, and staff present when entering certain areas. Staff locked computers and offices when not present, and did not leave sensitive information in the open.

Closets housing computer and network equipment were secured from unauthorized access. Campus police were noticeably present during and after business hours. Wireless networks were limited to College controlled boundaries, and secured with authentication and encryption controls. Internal and guest networks were segregated. The completion rate of the annual Information Security Awareness training was very high.

Summary of Finding

The access to some buildings, security of open ports, and employees' awareness of phishing emails need to be improved.

Opinion

Based on the audit work performed, IT assets, sensitive information, and restricted areas are generally well protected on the Waco Campus. But, as detailed in Finding #1, there are opportunities security controls.

We would like to extend our appreciation for the time and assistance given by management and employees during this audit.

Submitted by:

[ORIGINAL SIGNED BY]

Jason D. Mallory, CPA, CIA

December 11, 2025

Date

AUDIT FINDING DETAIL

Finding #1: The access to some buildings, security of open ports, and employees' awareness of phishing emails need to be improved.

Criterion: We sent out 101 emails to employees highlighting fictitious reward points they have available in our STAR program. The email suggested clicking an embedded link to access the system. It required Workday credentials be entered to view the points available to purchase various items. We intentionally included grammatical errors in the email to alert the receiver that the email was suspicious. It also included a tag highlighting it came from an external source.

We also attempted to enter buildings after business hours when classes were not being held, and tested open ports in buildings to determine whether they were connected to the College's network.

The following exceptions were noted:

- 26 of 101 employees failed our phishing test by opening the link we embedded. Of those 26, 13 actually submitted their Workday credentials. Those 13 were immediately contacted by IT staff and required to change their passwords.
- We found one unlocked door directly into the ITC building. We also found a door unlocked to a fire suppression room at another building, and an unlocked gate to a fenced area housing electrical panels.
- We identified 15 open ports in one building.

Consequences: Increased risks of unauthorized access to sensitive data or assets.

Recommendations: We recommend the following actions:

- All campus employees should be informed of our tests to remind them security is a high priority
- For the employees who failed the phishing test, they should be counseled, and required to take additional training. They should also be made aware that they will be specifically tested again in the future.
- All buildings and rooms should be locked after hours, with designated personnel in each building being identified and held responsible for ensuring doors are secured
- All ports that are not being used, especially those located in public areas, should be disconnected from the network.

Management Response

Management of the OIT department agrees with the observation made in the audit that open ports increase the risk of the network being accessed inappropriately. The cause of the open ports was simple oversight in identifying them. A user story has been created (3197 Disable Unused Ports in TSC) for the ports to be deactivated no later than January 31, 2026. To limit recurrences, spot checks will be performed by network field technicians to identify unused ports in publicly accessible. Brandon Pierce is responsible for ensuring this is performed.

Management of the OIT department agrees with the observation made in the audit that phishing emails increase the risk of TSTC accounts being compromised. Phishing email links were clicked due to a lack of training. Remedial training will be required for employees who were caught by the phishing campaign via Workday and must be completed by January 31, 2026. Brandon Fortner will be responsible for the implementation of this corrective action plan.

Waco campus leadership agrees with the observations made in the audit. The following corrective/preventative actions have either been put in place or are in progress:

One employee reporting to the Provost Office clicked on the link in the phishing email. His supervisor was made aware, and will have a conversation with the employee. The employee will be required to take additional cyber security training, and informed that he will be tested again in the near future. A campus wide email will also be sent notifying all employees of the test, and reminding everyone of their responsibilities to protect sensitive data and physical assets. The email will stress the importance of being vigilant when unexpected emails are received.

Regarding the two doors that were unlocked after hours: We will determine whether the lock at the ITC building needs to be replaced, and discuss the matter the PTLs in the building to understand the procedures for locking and unlocking that building. We will also inform the Police Department of our findings and plan. The Provost Office does not have a key to the other door that was unlocked (the riser room in the EEC building). But, we will communicate the concern to the Physical Plant and ensure an appropriate plan is in place moving forward to secure it at all times. Both of these action plans will be fully implemented no later than January 31, 2026. Beth Wooten, Provost, will be responsible for ensuring these actions are fully implemented.

An Executive Summary of TAC-202 at Texas State Technical College

February 2026

The *Texas Administrative Code, Section 202* (commonly known as TAC-202) creates the minimum standards for IT security at state agencies. TSTC is subject to these requirements.

The *Texas Department of Information Resources*, the chief IT agency in Texas, provides agencies with a resource for fulfilling TAC-202. These guidelines are published in a *controls catalog* that classifies controls as either required or recommended.

There are 135 required controls that agencies must apply to the general IT environment and/or their individual systems. Such required controls relate to access, change management, audit logging, back-up & recovery, maintenance, and various physical safeguards.

TAC-202 is so broad and so comprehensive that agencies across the state struggle to comply with the daunting scope of the rules. Indeed, reaching full compliance can take many years for some while other agencies may never reach the goal.

Since the work cannot possibly be completed all at once, the TSTC approach to TAC-202 has been to first target the high-risk and/or mission critical systems. Then, in turn, the various requirements are addressed in a logical sequence of declining risk levels. This work is ongoing today.

While an internal audit is required biennially, TSTC has elected to practice a higher degree of audit frequency in TAC-202. In a collaboration between Internal Audit Department and the TSTC IT staff, the college has a *continuous* audit process. This approach exceeds the minimum requirements and ensures a better pace of continuous improvement toward final completion.

As a result of these continuous efforts, a detailed database of controls shared by both IT and Internal Audit has been built that memorializes the required controls that have been audited, as well as the current status of their implementation. This database is invaluable in managing and documenting the extensive efforts to comply and ensure IT security.

An executive summary of the progress made by TSTC in TAC 202 is presented quarterly by Internal Audit to the Board of Regents in a report called: ***TAC 202 Compliance – Quarterly Update***. This report follows.





To: Audit Committee
 From: Jason D. Mallory, VC/CAE
 Subject: TAC 202 Compliance – Quarterly Update
 Date: December 31, 2025

The purpose of this memo is to provide you the current implementation statuses of IT controls required by TAC 202 tested in numerous internal audits conducted since 2017. Annually, the list of audits of systems will increase as we continue to audit. Each quarter we test select controls which were previously not implemented. From October 1 through December 31, 2025, 0 outstanding controls were implemented. There are currently 65 controls from past audits to test, but the 23 controls related to CRIMES will be resolved once a new system is implemented. For the systems that are lightly shaded, all controls have been implemented.

RESULTS

General Controls

Original Audit: June 28, 2017

| Period | Implemented | Implemented with Recommendations | Not Implemented | Risk Accepted <small>Note 1</small> | Total |
|---------------------|-------------|----------------------------------|-----------------|-------------------------------------|-------|
| As of December 2021 | 63 | 19 | 0 | 4 | 86 |

Note 1: Management has elected to not implement controls SC-20 & SC-21 because implementing is too costly, and does not provide additional risk mitigation. Furthermore, they have researched other agencies and institutions of higher education, and no one else has implemented the controls. IA-7 relates to cryptographic modules. There are no systems or environments that use these. Finally, they have elected to accept risks with not fully implementing CM-11 related to fully restricting software from being installed by end-users. They feel that compensating controls such as malware, and the ability to restrict specific downloads from the internet assist with mitigating associated risks.

Colleague

Original Audit: June 28, 2017

| Period | Implemented | Implemented with Recommendations | Not Implemented | Risk Accepted | Total |
|------------------|-------------|----------------------------------|-----------------|---------------|-------|
| As of March 2022 | 38 | 11 | 0 | 0 | 49 |

Perceptive Content

Original Audit: June 28, 2017

| Period | Implemented | Implemented with Recommendations | Not Implemented | Risk Accepted <small>Note 2</small> | Total |
|------------------|-------------|----------------------------------|-----------------|-------------------------------------|-------|
| As of March 2022 | 33 | 15 | 0 | 1 | 49 |

Note 2: AU-5 requires the system to send an alert when an audit log fails. This system does not have that capability.

Maxient

Original Audit: February 25, 2019

| Period | Implemented | Implemented with Recommendations | Not Implemented | Risk Accepted <small>Note 3</small> | Total |
|---------------------|-------------|----------------------------------|-----------------|-------------------------------------|-------|
| As of December 2021 | 46 | 3 | 0 | 0 | 49 |

Google Suite

Original Audit: December 10, 2018

| Period | Implemented | Implemented with Recommendations | Not Implemented | Risk Accepted <small>Note 3</small> | Total |
|---------------------|-------------|----------------------------------|-----------------|-------------------------------------|-------|
| As of December 2021 | 38 | 9 | 0 | 2 | 49 |

Note 3: AC-7 requires the system to lock for at least 15 minutes after 10 failed logon attempts. AC-8 requires a banner to be displayed that indicates unauthorized access is prohibited before a user signs on. This system does support either of these requirements. The risk of unauthorized access is mitigated by other compensating controls.

Target X

Original Audit: September 30, 2019

| Period | Implemented | Implemented with Recommendations | Not Implemented | Risk Accepted | Total |
|---------------------|-------------|----------------------------------|-----------------|---------------|-------|
| As of December 2021 | 48 | 1 | 0 | 0 | 49 |

Informatica Server

Original Audit: September 30, 2019

| Period | Implemented | Implemented with Recommendations | Not Implemented | Risk Accepted | Total |
|---------------------|-------------|----------------------------------|-----------------|---------------|-------|
| As of December 2021 | 49 | 0 | 0 | 0 | 49 |

PrismCore

Original Audit: September 21, 2020

| Period | Implemented | Implemented with Recommendations | Not Implemented | Risk Accepted <small>Note 4</small> | Total |
|---------------------|-------------|----------------------------------|-----------------|-------------------------------------|-------|
| As of December 2021 | 42 | 6 | 0 | 1 | 49 |

Note 4: AU-5 requires the system to send an alert when an audit log fails. This system does not have that capability.

Informer

Original Audit: April 6, 2021

| Period | Implemented | Implemented with Recommendations | Not Implemented | Risk Accepted | Total |
|-----------------|-------------|----------------------------------|-----------------|---------------|-------|
| As of June 2022 | 38 | 11 | 0 | 0 | 49 |

VPN

Original Audit: November 22, 2021

| Period | Implemented | Implemented with Recommendations | Not Implemented | Risk Accepted <small>Note 5</small> | Total |
|----------------------|-------------|----------------------------------|-----------------|-------------------------------------|-------|
| As of September 2022 | 50 | 0 | 0 | 2 | 52 |

Note 5: AU-5 requires monitoring of audit log failures. Implementing this control would require a 3rd party software add-on, which we do not feel the benefit of doing so outweighs the cost. We have a compensating control where we monitor logs monthly. CP-4 requires periodic back-up testing. The testing of this control would cause a disruption to services provided to employees working remotely. There are compensating controls of stored backup configurations. OIT tests the backups before completing any upgrades or updates to the appliance.

Canvas LMS

Original Audit: May 20, 2022

| Period | Implemented | Implemented with Recommendations | Not Implemented | Risk Accepted | Total |
|---------------------|-------------|----------------------------------|-----------------|---------------|-------|
| As of December 2022 | 43 | 10 | 0 | 0 | 53 |

TWC Server

Original Audit: May 16, 2022

| Period | Implemented | Implemented with Recommendations | Not Implemented | Risk Accepted | Total |
|---------------------|-------------|----------------------------------|-----------------|---------------|-------|
| Jan 2023 – Mar 2023 | 47 | 4 | 0 | 0 | 51 |

T Drive

Original Audit: March 17, 2023

| Period | Implemented | Implemented with Recommendations | Not Implemented | Risk Accepted | Total |
|------------------------------|-------------|----------------------------------|-----------------|---------------|-------|
| October 2025 – December 2025 | 40 | 0 | 1 | 0 | 41 |
| June 2025 – September 2025 | 40 | 0 | 1 | 0 | 41 |
| Difference | 0 | 0 | 0 | 0 | |

IT General Controls

Original Audit: June 23, 2023

| Period | Implemented | Implemented with Recommendations | Not Implemented | Risk Accepted ^{Note 4} | Total |
|------------------------------|-------------|----------------------------------|-----------------|---------------------------------|-------|
| October 2025 – December 2025 | 24 | 6 | 3 | 1 | 34 |
| June 2025 – September 2025 | 24 | 6 | 3 | 1 | 34 |
| Difference | 0 | 0 | 0 | 0 | |

Note 4: In Note 1 for the General Controls Audit conducted in FY 2017, management elected to not fully implement CM-11 related to end-user installed software. They feel compensating controls such as malware and the ability to restrict specific downloads from the internet assist with mitigating associated risks. They continue to accept this risk to the extent it is not fully controlled by completely restricting administrator rights on laptops and PCs.

CRIMES

Original Audit: March 17, 2023

| Period | Implemented | Implemented with Recommendations | Not Implemented | Risk Accepted | Total |
|------------------------------|-------------|----------------------------------|-----------------|---------------|-------|
| October 2025 – December 2025 | 24 | 1 | 23 | 0 | 48 |
| June 2025 – September 2025 | 24 | 1 | 23 | 0 | 48 |
| Difference | 0 | 0 | 0 | 0 | |

Workday

Original Audit: May 16, 2025

| Period | Implemented | Implemented with Recommendations | Not Implemented | Risk Accepted | Total |
|------------------------------|-------------|----------------------------------|-----------------|---------------|-------|
| October 2025 – December 2025 | 36 | 0 | 13 | 0 | 49 |
| June 2025 – September 2025 | 36 | 0 | 13 | 0 | 49 |
| Difference | 0 | 0 | 0 | 0 | |

Eaglesoft

Original Audit: September 29, 2025

| Period | Implemented | Implemented with Recommendations | Not Implemented | Risk Accepted | Total |
|------------------------------|-------------|----------------------------------|-----------------|---------------|-------|
| October 2025 – December 2025 | 16 | 5 | 25 | 0 | 46 |
| June 2025 – September 2025 | 16 | 5 | 25 | 0 | 46 |
| Difference | 0 | 0 | 0 | 0 | |

Submitted by:

[ORIGINAL SIGNED BY]

Jason D. Mallory, CPA, CIA

December 31, 2025

Date

cc: Mike Reeser, Chancellor/CEO
Dale Bundy, VC/CIO

Texas Higher Education COORDINATING BOARD

Date: November 13, 2025

To: Michael Reeser, MBA, Chancellor
Edda Urrea, Senior Executive Director, Learning and Organizational Development and
Compliance
Judith Ybarra, Senior Resource Development Lead

From: Dr. Audra Patridge, Assistant Director

Subject: Letter of Findings (LOF) for Texas State Technical College-Harlingen (TSTC-Harlingen)
Onsite Civil Rights Compliance Review

Dear Chancellor Reeser:

Thank you for taking the time to assist the Texas Higher Education Coordinating Board (THECB) during our onsite civil rights compliance review of TSTC-Harlingen for the 2025-2026 academic year. As you know, as a recipient of federal financial assistance, TSTC-Harlingen is required to comply with federal laws and regulations that prohibit discrimination on the basis of race, color, national origin, sex, and disability. State agencies, which are responsible for the administration of career and technical education (CTE) programs, are required to conduct compliance reviews of subrecipients that offer CTE programs and that receive federal financial assistance from the U.S. Department of Education under the *Guidelines for Eliminating Discrimination and Denial of Services on the Basis of Race, Color, National Origin, Sex, and Handicap in Vocational Education Programs* (34 C.F.R. Part 100, Appendix B; 34 C.F.R. Part 104, Appendix B; 34 C.F.R. Part 106, Appendix A) The purpose of the compliance review was to determine the college's compliance with the *Guidelines* and the following federal laws and regulations:

- Title VI of the Civil Rights Act of 1964 and its implementing regulations at 34 C.F.R. Part 100, which prohibit discrimination on the basis of race, color, and national origin;
- Title IX of the Education Amendments of 1972 and its implementing regulations at 34 C.F.R. Part 106, which prohibit discrimination on the basis of sex;
- Section 504 of the Rehabilitation Act of 1973 and its implementing regulations at 34 C.F.R. Part 104, which prohibit discrimination on the basis of disability; and

In the area of public education, OCR shares enforcement responsibility for Title II of the

Americans with Disabilities Act of 1990 and its implementing regulations at 28 C.F.R. Part 35, with the Department of Justice. Title II prohibits discrimination by public entities on the basis of disability regardless of whether they receive federal financial assistance. Because all THECB's MOA subrecipients are required to comply with Title II, THECB will continue to inform those subrecipients of their Title II obligations.

TSTC-Harlingen was selected for review based on THECB's MOA plan. The targeting plan includes a system for weighing and ranking of data for each college. The system's criteria place emphasis on the provision of equitable CTE opportunities for students of all racial and ethnic categories, national-origin minorities, male and female genders, and disabled individuals by analyzing indicators of (1) minority participation, (2) participation by gender, (3) participation of individuals with disabilities, (4) performance on the Carl D. Perkins core indicators and performance of Perkins special populations students, (5) the overall number of students enrolled in CTE programs at the institution, and (6) the number of years since an institution's last OCR compliance review.

This letter of findings (LOF) summarizes THECB's findings in the following eight major areas of review:

- I. Administrative Requirements.
- II. Recruitment
- III. Admissions and Counseling.
- IV. Accessibility.
- V. Housing.
- VI. Services for Students with Disabilities.
- VII. Financial Assistance.
- VIII. Work-study, Cooperative Programs, and Job Placement; and
- IX. Employment.

This LOF describes any findings of noncompliance for which corrective action is required. All required corrective action must be included in TSTC-Harlingen 's Corrective Action Plan (CAP). A CAP template is attached, though you may use a different format. At a minimum, your CAP should address every item of noncompliance, describe the corrective action that your district will take to remedy each item, the target completion date (month and year), and a statement of how completion of the corrective action will be reported and verified to THECB. In addition, for each item, it is helpful to identify the individual (s) responsible for completing the corrective action. Please return your completed CAP to THECB by **January 30, 2026**. We will review the CAP, and either approve it as is, or work with you to ensure that the appropriate corrective action is taken to bring your college into compliance.

Thank you again for your cooperation during the onsite compliance review. Your time and effort in organizing documents for the THECB's review and scheduling interviews was much

appreciated. Feel free to contact me if you have any questions regarding this LOF or if you need any assistance preparing your CAP. Please be advised that your college has a continuing obligation to maintain compliance with all civil rights requirements.

Please note that federal law prohibits retaliation against individuals because they assisted or participated in any manner in an investigation under Title VI, Title IX, Section 504, or Title II. Thus, a postsecondary institution may not intimidate, threaten, coerce, or discriminate against any individuals because of their cooperation with an MOA review. *See* 34 C.F.R. §§ 100.7(e), 104.61, 106.71; 28 C.F.R. § 35.134.

Sincerely,

Audra Patridge Digitally signed by Audra Patridge
Date: 2025.11.13 14:13:44-06'00'

Dr. Audra Patridge
MOA Coordinator
Texas Higher Education Coordinating Board

Tina Jackson Digitally signed by Tina Jackson
Date: 2025.11.14 09:24:28-06'00'

Dr. Tina Jackson
Assistant Commissioner
Texas Higher Education Coordinating Board

Summary of Findings from Compliance Review of TSTC-Harlingen

1. Administrative Requirements

A. Annual Notice of Nondiscrimination

Applicable Requirements: *Guidelines* Section IV.O.

Prior to the beginning of each school year, recipients must advise students, parents, employees, and the general public that all CTE opportunities will be offered without regard to race, color, national origin, sex, or disability. Announcement of this policy of nondiscrimination may be made, for example, in local newspapers, recipient publications, and/or other media. The notice must include a summary of program offerings and admission criteria, as well as the name, office address, and phone number of the person(s) designated to coordinate compliance under Title IX and Section 504. If a recipient's service area contains a community of national origin minority persons with limited English language skills, public notification materials must be disseminated to that community in its language and must state that recipients will take steps to assure that the lack of English language skills will not be a barrier to admission and participation in CTE programs.

Summary of Findings and Analysis:

THECB interviewed administrative staff and reviewed documentation provided by TSTC-Harlingen to determine whether the college was appropriately providing its annual notice of nondiscrimination.

TSTC-Harlingen provided fifteen examples of their Nondiscrimination Statement from their legal webpage, student handbook, About Us webpage, board policy, and job employment page. Did not see any websites or publication/marketing materials in Spanish submitted by TSTC-Harlingen. (TSTC-Harlingen serves a significant community of national origin minority persons who are Spanish speakers. This is representative of the service area.) The notice appropriately included the title and contact information for the college's designated Title IX and Section 504>Title II coordinators.

Required Corrective Action(s):

1. TSTC-Harlingen serves a significant community of national origin minority persons who are Spanish speakers, get a translate button on the landing webpage that will provide a way for the community of Spanish speakers to have access to TSTC's public information via the website. a. Initial translation pages: Nondiscrimination Statement, Title IX, Sexual Misconduct, and Admissions Page. Also, ensure that marketing materials provided to the community are Spanish when serving Spanish speaking communities.

B. Continuous Notice of Nondiscrimination

Applicable Requirements: 34 C.F.R. §§ 100.6(d), 104.8, and 106.8(b); 28 C.F.R. § 35.106.

A recipient must take continuing steps to notify participants, beneficiaries, applicants, employees, and unions, that it does not discriminate on the basis of race, color, national origin, sex, or disability. The notice must identify the employees designated to coordinate compliance under Title IX and Section 504. If a recipient publishes or uses recruitment materials or publications containing general information that it makes available to participants, beneficiaries, applicants, or employees, it shall include in those materials or publications a statement of this nondiscrimination policy.

Summary of Findings and Analysis:

THECB interviewed administrative staff and reviewed documentation provided by TSTC-Harlingen to determine whether the college was appropriately providing its annual notice of nondiscrimination.

TSTC-Harlingen's continuous notice of nondiscrimination appeared in all major college publications, recruitment materials and on the college's website. It stated that the college does not discriminate on the basis of race, color, national origin, sex, disability, or age in its programs or activities. There was no evidence of a violation.

Required Corrective Action(s): None

C. Designation of Compliance Coordinators

Applicable Requirements: 34 C.F.R. §§ 104.7(a) and 106.8(a); 28 C.F.R. § 35.107(a).

A recipient shall designate at least one employee to coordinate its efforts to comply with and carry out its responsibilities under those laws and regulations, including investigations of complaints alleging noncompliance.

Summary of Findings and Analysis:

The titles and contact information for TSTC-Harlingen's Title IX and Section 504>Title II coordinators were provided in all major college publications and on the college's website. Interviews with staff and students confirmed that the college's community knew where to find this information. The Title IX and Section 504>Title II coordinators received training in their respective areas, and there is no evidence of concerns about the coordinators' performance of their duties or of any conflict of interest. There was no evidence of a violation.

Required Corrective Action(s):

1. Make sure ADA contact information is specific to each of the 11 campuses, so students know who to contact at TSTC Harlingen.

D. Grievance Procedures

Applicable Requirements: 34 C.F.R. §§ 104.7(b) and 106.8(c); 28 C.F.R. § 35.107(b).

A recipient shall adopt and publish grievance procedures providing for the prompt and equitable resolution of student and employee complaints alleging any discrimination based on sex or disability.

Summary of Findings and Analysis:

THECB reviewed TSTC-Harlingen's Title IX and Section 504>Title II grievance procedures. These procedures appeared in the board policy. Interviews with staff and students confirmed that the college's community knew where to find the grievance procedures and felt comfortable reaching out to staff members for help. The grievance procedures explicitly stated that they apply to all complaints of discrimination, including harassment and assault, based on sex or disability, respectively. Although there was no evidence that complaints of discrimination were being inadequately addressed, THECB reviewed procedures under the "prompt and equitable" requirements set forth in the board policy and found that notice of the outcome be provided to the complainant and respondent.

Required Corrective Action(s):

1. Update section 6 of the Student Handbook with a statement letting students know who they can contact for grievance help and a link to online incident reporting.

2. Recruitment, Admissions, and Counseling

A. Admissions Criteria and Access to Classes

Applicable Requirements: *Guidelines* Sections IV.A, IV.K, and IV.N; 34 C.F.R. §§ 100.3(a) and (b)(1)(v), 104.4(a)-(b), 104.42(a)-(c), 104.43, 106.21, 106.22, 106.34 and 106.35; 28 C.F.R. § 35.130.

A recipient may not develop, impose, maintain, approve or implement admissions criteria that unlawfully discriminate on the basis of race, color, national origin, sex or disability. However, if a recipient can demonstrate that such criteria have been validated as essential to participation in a given program and that alternative equally valid criteria that do not have such a disproportionate adverse effect are unavailable, the criteria will be judged nondiscriminatory.

Recipients may not deny students with disabilities access to CTE programs or courses because of architectural or equipment barriers, or because of the need for related aids and services or auxiliary aids. Academic requirements that the recipient can demonstrate are essential

to a program of instruction or to any directly related licensing requirement that will not be regarded as discriminatory but, where possible, a recipient must adjust those requirements to the needs of students with disabilities.

Access to CTE programs or courses may not be denied to students with disabilities on the grounds that employment opportunities in any occupation or profession may be more limited for individuals with disabilities than for individuals without disabilities. A recipient may not separate students by sex or deny a student access to a class or program based on their sex unless expressly authorized by Title IX or its implementing regulations.

A recipient generally may not make pre-admission inquiry as to whether an applicant is an individual with a disability, but, after admission, may make inquiries on a confidential basis as to disabilities that may require accommodation. A recipient also may not make a pre-admission inquiry as to the marital status of an applicant or apply any rule concerning the actual or potential parental, family, or marital status of a student or applicant which treats persons differently on the basis of sex.

Summary of Findings and Analysis:

THECB reviewed this year's TSTC-Harlingen Application. The Application required prospective students to provide personal information such as a Social Security number, address, ethnicity, citizenship status, primary language, and information regarding military service. The Application also had the applicant indicate educational history and educational goals.

On their face, these requirements applied to all students, regardless of race, color, national origin, sex, or disability and did not raise discrimination concerns. Interviews with administration and staff revealed no evidence of discrimination.

Required Corrective Action(s): None

B. Access for National Origin Minority Students with Limited English Language Skills

Applicable Requirements: *Guidelines* Section IV.L.

Recipients may not restrict admission to CTE programs because the applicant, as a member of a national origin minority with limited English language skills, cannot participate in and benefit from CTE instruction to the same extent as a student whose primary language is English. It is the responsibility of the recipient to identify such applicants and assess their ability to participate in CTE instruction.

Summary of Findings and Analysis:

There was no evidence indicating that CTE programs were not open to English learners, and there were many English learners enrolled in CTE programs. For example, TSTC-Harlingen provided a participant roster of all students who are in CTE programs and are receiving limited English Language skill assistance. Thus, there was no evidence of aviolation.

Required Corrective Action(s): None.

C. Counseling and Prospects for Success

Applicable Requirements: *Guidelines* Sections V.A, V.B, and V.D; 34 C.F.R. §§ 100.3(a) and (b), 104.47(b), and 106.36. [See also 28 C.F.R. § 35.130.]

Recipients must ensure that their counseling materials and activities do not discriminate on the basis of race, color, national origin, sex or disability. Recipients must ensure that counselors do not steer any student to enroll in a particular career or program, or measure or predict a student's prospects for success in any career or program, based upon the student's race, color, national origin, sex, or disability. If a CTE program disproportionately enrolls students of a particular sex, students of a particular race, or students with disabilities, recipients must take steps to ensure that the disproportion does not result from unlawful discrimination in counseling activities.

Summary of Findings and Analysis:

As noted above, TSTC-Harlingen's admission criteria for CTE programs were nondiscriminatory on their face and there was no evidence to indicate that there had been inappropriate application of admissions criteria for CTE programs, based on race, color, national origin, sex, or disability. Interviews with staff and students revealed that students were given an overall view of all the programs that were offered and based on in depth conversations and career goals students were given recommendations by staff.

Subrecipients are required to ensure that counselors do not steer students into particular programs or careers based on the students' race, color, national origin, sex or disability. Where a CTE program disproportionately enrolls on the basis of sex, race, or disability, subrecipients must take steps to ensure that the disproportion does not result from unlawful discrimination in counseling activities. Counselors at TSTC-Harlingen did not steer students on the basis of sex and disability toward certain CTE programs based on documentation provided.

Required Corrective Action(s): None

D. Counseling of Students with Limited English-Speaking Ability or Hearing Impairments

Applicable Requirements: *Guidelines* Section V.D; 34 C.F.R. §§ 100.3(a)-(b) and 104.47(b).

Recipients must ensure that counselors can effectively communicate with national origin minority students with limited English language skills and with students who have hearing

impairments. This requirement may be satisfied by having interpreters available.

Summary of Findings and Analysis:

TSTC-Harlingen employed counselors who speak Spanish (the primary second language spoken on campus). The college also had information available and procedures in place for counseling students who speak other languages or who are hard-of-hearing. No evidence of a violation.

Required Corrective Action(s):

1. ADA webpage should list services for hearing impaired students and as well as student who are blind.

E. Recruitment and Promotional Activities

Applicable Requirements: *Guidelines* Sections V.A, V.C, and V.E; 34 C.F.R. §§ 104.42(a) and 106.23(a) and (b).

Recipients must take steps to ensure that their promotional and recruitment efforts do not discriminate or perpetuate stereotypes or limitations on the basis of race, color, national origin, sex or disability. If a recipient's service area contains a community of national origin minority persons with limited English language skills, promotional literature must be distributed to that community in its language.

Summary of Findings and Analysis:

Although there was disproportionate enrollment, there was no evidence that TSTC-Harlingen's promotional materials or activities create or perpetuate stereotypes or restrictions based on race, color, national origin, sex, or disability. TSTC-Harlingen serves a community of national origin persons who speak Spanish.

Required Corrective Action(s):

1. Create promotional material in Spanish for community of persons who speak Spanish.

3. Physical Accessibility for Students with Disabilities

Applicable Requirements: *Guidelines* Section IV.N; 34 C.F.R. § 104.21; 28 C.F.R. § 35.149.

A recipient may not exclude students with disabilities from its programs or services because its facilities are inaccessible to or unusable by individuals with disabilities. Applicable accessibility standards are determined by the date that a facility was constructed or the date that the facility was most recently altered:

- Construction or Alteration Initiated Before June 3, 1977: The Program Access accessibility standards apply. A recipient shall operate its program or activity so that

when each part is viewed in its entirety, it is readily accessible to individuals with disabilities. A recipient is not required to make each of its existing facilities or every part of a facility accessible to and usable by persons with disabilities. 34 C.F.R. § 104.22.

- Construction or Alteration Initiated Between June 3, 1977, and January 17, 1991: The "American National Standard Specifications for Making Buildings and Facilities Accessible to, and Usable by, the Physically Disabled," published by the American National Standards Institute, Inc. (ANSI), apply.
- Construction or Alteration Initiated Between January 18, 1991 and January 26, 1992: The Uniform Federal Accessibility Standards (UFAS) accessibility standards (Appendix A to 41 CFR subpart 101-19.6) apply. 34 C.F.R. § 104.23.
- Construction or Alteration Initiated Between January 27, 1992 and September 14, 2010: The 1991 Americans with Disabilities Act Standards or UFAS accessibility standards apply. 34 C.F.R. § 104.23; 77 Fed. Reg. 14972-73, 14975-76 (2012); 28 C.F.R. § 35.151(c)(1).
- Construction or Alteration Initiated Between September 15, 2010 and March 14, 2012: The 1991 Americans with Disabilities Act Standards or UFAS accessibility standards or 2010 Americans with Disabilities Act Standards apply. 34 C.F.R. § 104.23; 77 Fed. Reg. 14972-73, 14975-76; 28 C.F.R. § 35.151(c)(2).
- Construction or Alteration Initiated March 15, 2012 or After: The vast majority of MOA subrecipients are public entities and required to comply with Title II. Title II requires compliance with the 2010 ADA standards for all corrective actions. 34 C.F.R. § 104.23; 77 Fed. Reg. 14972-73, 14974-75 and footnote 28, 14976; 28 C.F.R. § 35.151(c)(3).

Summary of Findings and Analysis:

TSTC-Harlingen hired Parkhill to conduct their facility audit. The audit will be completed by Parkhill December 30, 2025. Upon completion of the audit, Texas Southmost College will submit the findings to the THECB and begin completing the Facilities CAP template. THECB and Texas Southmost College will work collaboratively to get items corrected pending budget and approvals

Required Corrective Action(s):

1. Pending outcome of facility audit by Parkhill.

4. Housing in Postsecondary Institutions

Applicable Requirements: *Guidelines* Section VI.C; 34 C.F.R. § 100.3(b), 104.45, and 106.32.

Recipients must extend housing opportunities without discrimination based on race, color, national origin, sex, or disability. In particular, a recipient postsecondary CTE program that provides on-campus or off-campus housing to its students without disabilities must provide, at the same cost and under the same conditions, comparable, convenient, and

accessible housing to students with disabilities.

Summary of Findings and Analysis:

TSTC-Harlingen had two apartment complexes on the main campus providing housing opportunities to the student population. The application process was the same for all students. In the college's Student *Handbook*, there was policy information for non-discrimination and sexual harassment. TSTC-Harlingen's grievance procedures covered any on-campus housing related complaint. Based on the information provided, there was no evidence of a violation.

Required Corrective Action(s):

1. Link for student handbook should be on housing webpage.

5. Services for Students with Disabilities

Applicable Requirements: *Guidelines* Sections IV.N; 34 C.F.R. §§ 104.4(a), 104.43 and 104.44;28 C.F.R. §§ 35.130, and 35.160-35.163.

Recipients may not deny students with disabilities access to CTE programs or courses because of the need for related aids and services or auxiliary aids. If necessary, recipients must modify instructional equipment; modify or adapt the manner in which the courses are offered; provide auxiliary aids that effectively make lectures and necessary materials available to postsecondary students with disabilities; and provide related aids or services that assure secondary students an appropriate education. Recipients shall take such steps as are necessary to ensure that no student with a disability is denied the benefits of, excluded from participation in, or otherwise subjected to discrimination because of the absence of educational auxiliary aids for students with impaired sensory, manual, or speaking skills. Recipients must operate programs and activities in the most integrated setting appropriate to the needs of qualified individuals with disabilities.

Summary of Findings and Analysis:

THECB reviewed the following documents provided by TSTC-Harlingen staff: brochures, board policies for service animals, nondiscrimination statement, the institution's policy on courses and examinations, academic adjustments, and the college's websites. THECB also reviewed the college's procedures for serving students with disabilities.

After interviewing students and staff and reviewing the documentation provided, TSTC-Harlingen has procedures in place to ensure that no student with a disability is denied the benefits of, excluded from participation in, or otherwise subjected to discrimination because of the absence of educational auxiliary aids for students with impaired sensory, manual, or speaking skills.

Required Corrective Action(s):

1. This link needs equal opportunity statement added: [Differences-between-HS-and-College-](#)

[Rev.0522.pdf](#)

2. Provide a list of services offered and animal service policy (create a pdf) and, link to page in catalog and provide link on ADA webpage.
3. Student ADA approval letters need nondiscrimination statement, and ADA contact information at TSTC-Harlingen.
4. Each college should have ADA contact information specific to the 11 campuses.
5. ADA contact information in the Learning Resource Center needs visible signage for students to see where the office is located.

6. Financial Assistance

Applicable Requirements: *Guidelines Sections VI.B, 34 C.F.R. §§ 100.3(a) and (b), 104.4(a) and (b), 104.46, and 106.37.*

Recipients generally may not award financial assistance to CTE students on the basis of race, color, national origin, sex, or disability. Materials and information used to notify students of opportunities for financial assistance may not contain language or examples that would lead applicants to believe the assistance is provided on a discriminatory basis. If a recipient's service area contains a community of national origin minority persons with limited English language skills, such information must be disseminated to that community in its language.

Summary of Findings and Analysis:

THECB reviewed the information provided to students on its website as well as at the Financial Aid Office. THECB also reviewed the process and procedures established in the Financial Aid Office.

There was no evidence that the college discriminated against students on the basis of race, color, national origin, sex, or disability in its administration of financial assistance.

Required Corrective Action(s):

1. On Financial Aid webpage provide link to FAFSA and link to Espanol FAFSA from Student Aid.gov.

7. Work-Study, Cooperative Programs, and Job Placement

Applicable Requirements: *34 C.F.R. §§ 100.3(a)-(b), 104.4(a)-(b), 104.46, 106.31, and 106.38(a).*

A recipient must ensure that it does not discriminate on the basis of race, color, national origin, sex, or disability in making available opportunities in cooperative education, work study and job placement programs. Recipients must also ensure that students participating in cooperative education, work study and job placement programs are not discriminated against by employers or prospective employers on the basis of race, color, national origin, sex, or disability in recruitment, hiring, placement, assignment to work tasks, hours of employment, levels of responsibility, and in pay. A recipient may not cooperate with an employer that

requests students based on sex, race, color, national origin or disability status.

Summary of Findings and Analysis:

Materials included the college's nondiscrimination notice, on campus recruiting guidelines that referenced the US Equal Employment Opportunity Policy for federal work study students along with a statement that employers or other sponsors are prohibited from engaging in unlawful discrimination. Participants in the TSTC Financial Aid Work Study Programs and Life Communities, Inc. agreement requires employers or other sponsors are prohibited from engaging in unlawful discrimination.

Required Corrective Action(s): None.

8. Employment

Applicable Requirements: *Guidelines* Sections VIII.A-F; 34 C.F.R. §§ 104.11-104.14, and 106.51-106.61.

Recipients may not engage in any employment practice that discriminates against any employee or applicant for employment on the basis of race, color, national origin, sex or disability. Recipients generally may not make pre-employment inquiries concerning disability or marital status.

Summary of Findings and Analysis:

THECB reviewed the preemployment information, employment application, faculty salary schedules, and ADA information. These postings contained a nondiscrimination notice. THECB also reviewed the college's salary policies. There was no evidence of a violation.

In addition to interviewing instructors and administrators, THECB reviewed all job postings for staff and faculty positions used by the college in the last three years. All these postings contained nondiscrimination notice. There was no evidence of a violation.

Required Corrective Action(s): None.



Texas State Technical College
Internal Audit
Attestation Disclosures

| Responsible Management | Issue Reported by Management | Report Date | Management's Corrective Action Plan | Internal Audit Assistance/Follow-up |
|-------------------------------|-------------------------------------|--------------------|--|--|
| | | | No new reports were made. | |

The noted items were reported during the attestation process, and have been disclosed to the Chancellor. These were deemed to be worthy of disclosure to the Audit Committee.