2013 Texas Higher Education Leadership Conference

The Auditing Process for Public Universities in Texas

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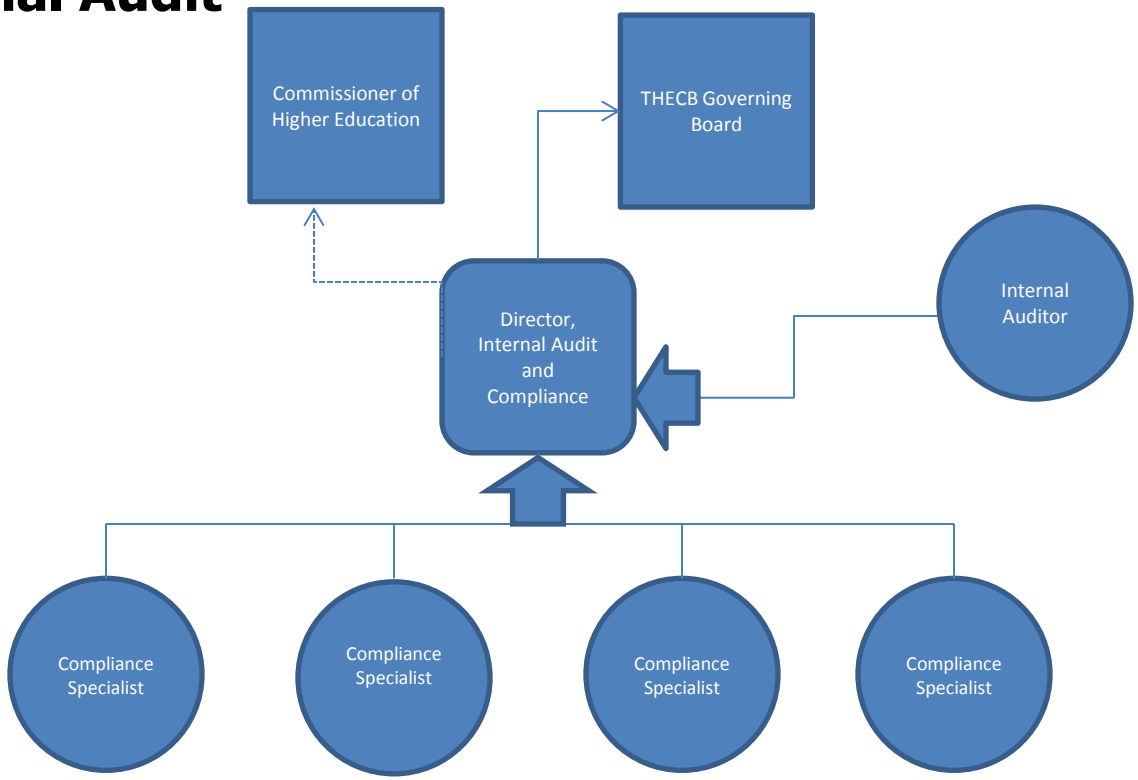
Texas Higher Education Coordinating Board – Internal Audit and Compliance

- **CB Auditing Services are Performed by 2 groups that work closely together - Compliance Monitoring and Internal Audit**



Texas Higher Education Coordinating Board

Compliance Monitoring

- **CB Compliance Monitoring has statutory definition in SB 215, 83rd Legislative Session**

- **Two areas of Compliance Monitoring Emphasis:**
  - **Funds allocated by the CB to institutions of higher education – grants, scholarships, loans, work study – used in accordance with laws and rules**

  - **Data reported by institutions of higher education to the CB, used for funding or policymaking decisions – reported in accordance with laws and rules**

Negotiated Rule Making - Compliance Monitoring

- **CB Compliance Monitoring has statutory definition in SB 215, 83rd Legislative Session**
- **SB 215 required negotiated rule making for CB Compliance Monitoring**
- **Proposed Compliance Monitoring Rule mirrors SB 215, and is a work in progress with stakeholders from a representative cross-section of colleges and universities**

What will CB Compliance Monitoring Look Like from University Viewpoint?

- **Audit processes follow professional auditing standards, with well-qualified/trained staff performing Compliance Monitoring Audits at your institution**
- **Audit processes emphasize planning, communication, and a disruption-minimizing approach to work**
- **Audit reporting process is multi-staged and inclusive, and results in final report issued to the institution's President that includes the institution's response to any noted recommendations**

CB Auditing of Public Universities in Texas

QUESTIONS/DISCUSSION?

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