



# TEXAS HIGHER EDUCATION COORDINATING BOARD

P.O. Box 12788 Austin, Texas 78711

May 7, 2020

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OF HIGHER EDUCATION

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

Dear Dr. Keller:

We performed an assessment of internal audit work quality to satisfy the requirements of professional auditing standards. It is our opinion that the Internal Audit Office *generally conforms* to the Institute of Internal Auditors (IIA) *International Standards for the Professional Practice of Internal Auditing*. These standards require:

- 1300 – Quality Assurance/Improvement Program  
1311—Internal Assessments
  - Periodic reviews performed through self-assessment or by other persons within the organization with sufficient knowledge of internal audit practices.

Our self-assessment of internal audit work quality was based on an evaluation of the audit project *An Internal Audit of the Physician Education Loan Repayment Program at the Texas Higher Education Coordinating Board, THECB-IA-WP-18-204*, issued in September 2018. We conducted our review using the self-assessment tool outlined by the *State Agency Internal Audit Forum* in their Peer Review Process Manual.

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

Sincerely,

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

**PERFORMED BY:**

Aporajita Ahmed, CPA, CFE, CITP, CGMA, CICA, Cyber Security Professional,  
Internal Audit Lead

cc:

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