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May 24, 2019

Dr. Jeremy P. McMillen, President
Grayson College
6101 Grayson Drive (Hwy 691)
Denison, Texas 75020

RE: Desk Review of Formula Funding at Grayson College

Dear Dr. McMillen,

Grayson College complied with relevant Coordinating Board rules and regulations for enrollment data used for formula funding and with Texas Administrative Code (TAC) Title 19, Part 1, Chapter 13, in the areas of contact hours eligibility, tuition payments, and enrollments.

Summary

Our review included tests of relevant enrollment data reported and certified by Grayson College for accuracy and completeness in accordance with TAC, Chapter 13. Our desk review focused on the following enrollment data and time periods:

- Semester Credit Hours and Tuition Payments for CBM001 (Student Report) during summer 2017, fall 2017, and spring 2018;
- Contact Hours and Enrollment for CBM004 (Class Report) during summer 2017, fall 2017, and spring 2018; and
- Contact Hours and Enrollment for CBM00C (Continuing Education Class Report) during summer 2017, fall 2017, and spring 2018.

Our work included procedures to verify:

- Student tuition payment was received in accordance with requirements;
- Reported contact hours were eligible for formula funding; and
- Reported enrollment was eligible for formula funding.

The cooperation of your staff during this review is greatly appreciated. If you have any questions or comments on the conduct of this review, please let me know.

Sincerely,

A handwritten signature in black ink that reads "Mark A. Poehl". The signature is written in a cursive, flowing style.

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

PERFORMED BY:

Ms. Carol Conner, Compliance Specialist

CC:

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