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April 29, 2021

Dr. Christal M. Albrecht, President  
Alvin Community College  
3110 Mustang Road  
Alvin, Texas 77511

RE: A Compliance Monitoring Desk Review of Formula Funding at Alvin Community College

Dear Dr. Albrecht,

Alvin Community 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, Subchapter F in the areas of student contact hour eligibility, tuition payment, and enrollment.

## Summary

Our review included tests of relevant enrollment data reported and certified by Alvin Community College for accuracy and completeness in accordance with Texas Administrative Code (TAC) Title 19, Part 1, Chapter 13, Subchapter F. We believe the evidence obtained provides a reasonable basis for the reportable observations and recommendations, if any, based on the desk review objectives.

Our desk review focused on the following enrollment data and time periods:

- Contact Hours and Tuition Payments for CBM001 (Student Report) during summer 2019, fall 2019, and spring 2020;
- Enrollment for CBM004 (Class Report) during summer 2019, fall 2019, and spring 2020; and
- Enrollment for CBM00C (Continuing Education Class Report) during summer 2019, fall 2019, and spring 2020.

Our work included procedures to verify:

- Reported contact hours were eligible for formula funding;
- Student tuition payments were received in accordance with requirements; 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,

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

**PERFORMED BY:**

Ms. Shebah Washington, Compliance Specialist

CC:

**THECB**

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