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April 16, 2021

Dr. W. Myles Shelton, President  
Galveston College  
4015 Avenue Q  
Galveston, Texas 77550

Dear Dr. Shelton,

Galveston College complied with relevant Coordinating Board rules and regulations for enrollment data used for formula funding and with the Texas Administrative Code (TAC) Title 19, Part 1, Chapter 13, Subchapter F, Sections 13.100-13.109 in the areas of contact hours eligibility, tuition payments, and enrollments.

## Summary

Our review included tests of relevant enrollment data reported and certified by Galveston College for accuracy and completeness in accordance with TAC, Title 19, Part 1, Chapter 13, Subchapter F, Sections 13.100-13.109.

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

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

Our work included procedures to verify:

- Student tuition payment was received in accordance with requirements;
- Reported contact hours were eligible for formula funding;
- Reported enrollment was eligible for formula funding; and
- Evidence of academic credentials were maintained to support required instructor qualifications.

This Compliance Monitoring report will be presented to the Texas Higher Education Coordinating Board (THECB) Committee on Agency Operations, a standing committee of the THECB Board, on July 22, 2021.

The cooperation of your staff during this review is greatly appreciated. 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:**

Ms. Carol Conner, CFE, Senior Compliance Specialist

CC:

**THECB**

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