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June 10, 2021

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Dr. Lynda Villanueva, President
Lee College
200 Lee Drive
Baytown, TX 77520

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

Dear Dr. Villanueva,

Lee College has complied with the relevant Coordinating Board rules and regulations regarding 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 Lee 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 I and II 2019, fall 2019, and spring 2020;
- Enrollment for CBM004 (Class Report) during summer I and II 2019, fall 2019, and spring 2020; and
- Enrollment for CBM00C (Continuing Education Class Report) during summer I and II 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.
- Evidence of academic credentials were maintained to support required instructor qualifications.

The cooperation of your staff during this review is greatly appreciated. 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, in October 2021. 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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