



TEXAS HIGHER EDUCATION COORDINATING BOARD

P.O. Box 12788 Austin, Texas 78711

August 17, 2021

Fred Farias III, O.D.
CHAIR

Donna N. Williams
VICE CHAIR

Ricky A. Raven
SECRETARY OF THE BOARD

Matthew B. Smith
STUDENT REPRESENTATIVE

S. Javaid Anwar
Emma W. Schwartz
R. Sam Torn
Welcome Wilson, Jr.

Harrison Keller, Ph.D.
COMMISSIONER
OF HIGHER EDUCATION

(512) 427-6101
Fax (512) 427-6127

Web site:
<http://www.highered.texas.gov>

Dr. Walter Wendler, President
West Texas A&M University
2501 Fourth Avenue
Canyon, TX 79016

RE: Desk Review of Formula Funding at West Texas A&M University

Dear Dr. Wendler,

I am attaching the final report for *A Compliance Monitoring Desk Review of Formula Funding at West Texas A&M University*, Report No. THECB-CM-FF-21-005. There were no findings resulting from this engagement.

Summary

Our review included tests of relevant enrollment data reported and certified by West Texas A&M University for accuracy and completeness in accordance with Texas Administrative Code, Title 19, Part 1, Chapter 13, Subchapter F. 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; and
- Contact Hours and Enrollment for CBM004 (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, in October 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. Elizabeth Steele, Compliance Specialist

CC:

THECB**Board Members****Commissioner's Office**

Dr. Harrison Keller, Commissioner of Higher Education

Mr. Rey Rodriguez, Deputy Commissioner and Chief of Staff

Ms. Lori Fey, Deputy Commissioner, Data Analytics and Innovation

Mr. Ray Martinez, Deputy Commissioner, Academic Affairs and Workforce Education

Ms. Nichole Bunker-Henderson, General Counsel

Data Analytics and Innovation

Ms. Emily Cormier, Assistant Commissioner, Strategic Planning and Funding

West Texas A&M University

Mr. Jarvis Hampton, Assistant Vice President, Institutional Research & Effectiveness

Mr. James Webb, Vice President, Information Technology and CIO

Ms. Diane Brice, Registrar

Ms. Virginia Leathers, Associate Director, Admissions

Texas A&M University System

Mr. Tim Leach, Chairman, Board of Regents

Mr. Charlie Hrcir, Chief Auditor, Internal Audit

Ms. Amanda Dotson, Director, Internal Audit

State Auditor's Office

Internal Audit Coordinator

Sunset Advisory Commission

Ms. Jennifer Jones, Director

Office of the Governor-Budget and Policy Division

Ms. Sarah Hicks, Director of Budget and Policy

Legislative Budget Board

Mr. Christopher Mattsson, Assistant Director