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June 28, 2019

Dr. Ric Baser, President
Northwest Vista College
3535 N. Ellison Dr.
San Antonio, Texas 78251

Dear Dr. Baser,

I am attaching the final report on *A Compliance Audit of the Texas Educational Opportunity Grant (TEOG) at Northwest Vista College*, Report No. THECB-CM-FA-19-009. There were no findings resulting from this engagement.

This Compliance Monitoring audit report will be presented to the THECB Committee on Agency Operations, a standing committee of the THECB Board, in October 2019.

If you have any questions or comments, please let me know.

Sincerely,

A handwritten signature in black ink that reads "Mark A. Poehl". The signature is written in a cursive style with a large, stylized "M" and "P".

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

EXECUTIVE SUMMARY

Northwest Vista College complied with relevant Coordinating Board (THECB) rules and regulations for the TEOG Program and with Chapter 19 Texas Administrative Code (TAC) Sections 22.225 – 22.242, in the areas of eligibility and award amounts.

We conducted this audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide reasonable basis for our findings and recommendations based on our audit objectives. We believe the evidence obtained provides a reasonable basis for the findings and recommendations, if any, based on the audit objectives.

We reviewed the following areas:

Award Amounts

No reportable findings were noted.

Student Eligibility

No reportable findings were noted.

Financial Need

No reportable findings were noted.

Award Amounts

No reportable findings were noted.

Student Eligibility

No reportable findings were noted.

Financial Need

No reportable findings were noted.

Satisfactory Academic Progress

No reportable findings were noted.

Residency

No reportable findings were noted.

Selective Service Registration

No reportable findings were noted.

Scope, Objective, and Methodology

Our compliance audit included tests of TEOG disbursements during fiscal year 2018 for compliance with relevant criteria, including:

- Student Eligibility
- Financial Need
- Satisfactory Academic Progress (SAP)
- Residency
- Selective Service Registration
- Award Amounts

Our work included procedures to verify:

- Students met all eligibility criteria including SAP requirements;
- Students demonstrated financial need;
- Students fulfilled residency requirements;
- Applicable students registered with the selective service system; and
- Reported award amounts reconciled with NVC's student information system data and payment records.

The audit methodology included objectively reviewing and analyzing various forms of documentation, conducting interviews and observations, and performing other tests of controls necessary to achieve the objectives of the audit. THECB used random and judgmental sampling to determine the extent to which NVC accurately reported TEOG data.

Background

The purpose of the TEOG Program is to provide grants of money to enable eligible students to attend public institutions of higher education in this state. During fiscal year 2018, there were 366 students who received award disbursements totaling \$952,130.

PERFORMED BY:

Mr. Bobby Lane, CFE, CICA, Compliance Specialist (Lead Auditor)

Ms. Jamyen Robinson-Hall, Compliance Specialist

CC:

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